

AGREEMENT
ESTABLISHING A FREE TRADE AREA
BETWEEN
THE ARAB REPUBLIC OF EGYPT
AND
THE REPUBLIC OF TURKEY

**Agreement Establishing a Free Trade Area between
the Arab Republic of Egypt and the Republic of Turkey**

PREAMBLE

The Republic of Turkey and the Arab Republic of Egypt (hereinafter referred to as “the Parties” or “Turkey” and "Egypt" where appropriate.)

DESIROUS to develop and strengthen the existing friendly relations, especially in the fields of economic co-operation and trade, with an aim to contribute to the progress of economic co-operation between the two countries and to increase the scope of mutual trade exchanges,

CONFIRMING their intention to participate actively in the process of economic integration in Europe and in the Mediterranean Basin in accordance with the Barcelona Declaration,

EXPRESSING their preparedness to co-operate in seeking ways and means to strengthen this process,

CONSCIOUS of the need to associate their efforts to strengthen political stability and economic development in the region through the encouragement of regional co-operation,

TAKING INTO CONSIDERATION the Agreement establishing an Association between Turkey and the European Economic Community and Euro-Mediterranean Agreement establishing an Association between the European Communities and their Member States and Egypt,

DECLARING their readiness to undertake measures with a view to promoting harmonious development of their trade as well as to expanding and diversifying their mutual co-operation in the fields of joint interest, including fields not covered by this Agreement, thus creating a framework and supportive environment based on equality, non discrimination, and a balance of rights and obligations,

REFERRING to the mutual interest of the Parties in the continual reinforcement of the multilateral trading system and considering that the provisions and instruments of the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as “GATT 1994”) and the World Trade Organization (hereinafter referred to as “WTO”) constitute a basis for their foreign trade policy,

CONSIDERING the rights and obligations of the Parties stemming from the GATT 1994 and the WTO,

RESOLVED to lay down for this purpose provisions aimed at abolition of the obstacles to trade between the Parties in accordance with the provisions of this Agreement, in particular those concerning the establishment of free trade area,

BELIEVING that development of trade and cooperation in the economic and technical fields is one of the main elements of rapid development strategies of both countries,

HAVE DECIDED, in pursuance of these objectives, to conclude the following Agreement (hereinafter referred to as “this Agreement”).

ARTICLE 1

Objectives

1. The Parties shall gradually establish a free trade area between them in a transitional period not exceeding twelve years starting from the entry into force of this Agreement in accordance with the provisions of this Agreement and in conformity with Article XXIV of the GATT 1994 and the other multilateral agreements on trade in goods annexed to the Agreement establishing the WTO.
2. The objectives of this Agreement are:
 - a) to increase and enhance the economic co-operation between the Parties to raise the living standards of the population of the two countries;
 - b) to eliminate difficulties and restrictions on trade in goods, including the agricultural products;
 - c) to promote, through the expansion of reciprocal trade, the harmonious development of the economic relations between the Parties;
 - d) to provide fair conditions of competition in trade between the Parties;
 - e) to create conditions for further encouragement of investments particularly for the development of joint investments in both countries;
 - f) to promote trade and co-operation between the Parties in third country markets.

ARTICLE 2

Basic Duties and Classification of Goods

1. In trade between the Parties covered by this Agreement, the Parties shall apply their respective customs classification of goods for imports into them.
2. For each product the basic duty to which successive reductions set out in this Agreement are to be applied shall be the Most Favoured Nation (MFN) duty that is in force in the Parties on 1 January 2005.
3. If after 1 January 2005, any tariff reduction is applied on an erga omnes basis, in particular, reductions resulting from the tariff negotiations in the WTO, such reduced duties shall replace the basic duties referred to in paragraph 2 as from that date when such reductions are applied.
4. The Parties shall communicate to each other their respective basic duties.

CHAPTER I INDUSTRIAL PRODUCTS

ARTICLE 3 Scope

The provisions of this Chapter shall apply to products originating in the territory of each Party falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System with the exception of the products listed in **Annex I** of this Agreement.

ARTICLE 4 Customs Duties on Imports and Charges Having Equivalent Effect

1. Customs duties and charges having equivalent effect on imports shall be abolished in accordance with the provisions of **Protocol I** to this Agreement.
2. From the date of entry into force of this Agreement no new customs duties on imports or charges having equivalent effect shall be introduced, nor shall those already applied be increased in trade between the Parties.

ARTICLE 5 Customs Duties of a Fiscal Nature

The provisions concerning the abolition of customs duties on imports shall also apply to customs duties of a fiscal nature.

ARTICLE 6 Quantitative Restrictions on Imports and Measures Having Equivalent Effect

1. All quantitative restrictions on imports and measures having equivalent effect shall be abolished between the Parties upon the date of entry into force of this Agreement.
2. From the date of the entry into force of this Agreement no new quantitative restriction on imports or measure having equivalent effect shall be introduced in trade between the Parties.

ARTICLE 7

Customs Duties on Exports and Charges Having Equivalent Effect

1. All customs duties on exports and any charges having equivalent effect shall be abolished between the Parties upon entry into force of this Agreement.
2. No new customs duties on exports or charges having equivalent effect shall be introduced in trade between the Parties from the date of entry into force of this Agreement.

ARTICLE 8

Quantitative Restrictions on Exports and Measures Having Equivalent Effect

1. All quantitative restrictions on exports and any measures having equivalent effect shall be abolished between the Parties upon the date of entry into force of this Agreement.
2. From the date of the entry into force of this Agreement no new quantitative restriction on exports or measure having equivalent effect shall be introduced in trade between the Parties.

CHAPTER II

BASIC AGRICULTURAL, PROCESSED AGRICULTURAL AND FISHERY PRODUCTS

ARTICLE 9

Scope

1. The provisions of this Chapter shall apply to basic agricultural, processed agricultural and fishery products originating in the territory of each Party.
2. The term "basic agricultural, processed agricultural and fishery products" (hereinafter referred to as agricultural products) means, for the purpose of this Agreement, the products falling within Chapters 01 to 24 of the Harmonized Commodity Description and Coding System and the products listed in **Annex I** of this Agreement.

ARTICLE 10

Exchange of Concessions

1. The Parties to this Agreement declare their readiness to foster, in so far as their agricultural policies allow, the harmonious development of trade in agricultural products and to discuss this issue periodically in the Joint Committee.

2. In pursuance of this objective **Protocol II** providing the reciprocal concessions granted under this Agreement to facilitate trade in agricultural products has been concluded between the Parties.
3. Taking into account the role of agriculture in their respective economies; the development of trade in agricultural products between the Parties; the rules of their respective agricultural policies, the Parties shall progressively establish a greater liberalization of their trade in agricultural products of interest to both Parties.
4. During the annual meeting of the Joint Committee the Parties shall examine the situation in order to implement the objective set out in the paragraph 3, taking into consideration the development of the liberalization of trade in agricultural products under the WTO.
5. The Parties shall notify to the Joint Committee of the changes in their respective agricultural policies pursued or measures applied, which may affect the conditions of agricultural trade between the Parties as provided for in this Agreement. On the request of a Party prompt consultations within the Joint Committee shall be held to examine the situation.

ARTICLE 11

Sanitary and Phytosanitary Measures

The Parties shall not apply their regulations in sanitary and phytosanitary matters as an arbitrary or unjustifiable discrimination or a disguised restriction on trade between them. The Parties shall apply their sanitary measures within the rules and procedures of the GATT 1994 and the other relevant WTO agreements.

CHAPTER III

COMMON PROVISIONS

ARTICLE 12

Internal Taxation

1. The Parties commit themselves to apply any internal taxes and other charges and regulations in accordance with Article III of the GATT 1994 and other relevant WTO Agreements.
2. Exporters may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on products exported to the territory of one of the Parties.

ARTICLE 13
Trade Relations Governed by Other Agreements

1. This Agreement shall not prevent the maintenance or establishment of customs unions, free trade areas or arrangements for cross-border trade of the Parties with third countries to the extent that these do not negatively affect the trade regime and in particular the provisions concerning rules of origin provided for in this Agreement.
2. Consultations between the Parties shall take place within the Joint Committee concerning agreements establishing customs unions or free trade areas and, where appropriate, on other major issues related to their respective trade policies with third countries. Such consultations shall take place so as to ensure that account is taken of the mutual interests of the Parties stated in this Agreement.

ARTICLE 14
Structural Adjustment

1. Exceptional measures of limited duration, which derogate from the provisions of Article 4, may be taken by Egypt in the form of increased customs duties.
2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.
3. Customs duties applicable on imports into Egypt to products originating in Turkey introduced by these measures may not exceed 25% ad valorem and shall maintain an element of preference for products originating in Turkey. The total value of imports of the products, which are subject to these measures, may not exceed 20 % of total imports of industrial products from Turkey as defined in Article 3, during the last year for which statistics are available.
4. These measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Joint Committee. They shall cease to apply at the latest on the expiry of the transitional period.
5. No such measures can be introduced in respect of a product if more than three years have elapsed since the elimination of all duties and quantitative restrictions or charges or measures having an equivalent effect concerning that product.
6. Egypt shall inform the Joint Committee of any exceptional measures she intends to take. At the request of Turkey, consultations shall be held in the Joint Committee on such measures and the sectors to which they apply before they are applied. When taking such measures Egypt shall provide the Joint Committee

with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties starting at the latest two years after their introduction, at equal rates. The Joint Committee may decide on a different schedule.

ARTICLE 15

Dumping

If a Party finds that dumping, within the meaning of Article VI of GATT 1994 is taking place in trade relations governed by this Agreement, it may take appropriate measures against that practice in accordance with Article VI of the GATT 1994 and the rules established by agreements related to that Article.

ARTICLE 16

Safeguard Measures

1. Where any product is being imported into either of the Parties in such increased quantities, each Party retains its rights and obligations under Article XIX of GATT 1994 and the WTO Agreement on Safeguard Measures. This Agreement does not confer any additional rights or obligations on the Parties with regard to safeguard measures.
2. The provisions of Article XIX of GATT 1994 and the WTO Agreement on Safeguards shall apply between the Parties.

ARTICLE 17

Re-export and Serious Shortage

1. Where compliance with the provisions of Article 7 and 8 leads to:
 - a) re-export towards a third country against which the exporting Party maintains, for the product concerned, quantitative export restrictions, export duties or measures or charges having equivalent effect; or
 - b) a serious shortage, or threat thereof, of a product essential to the exporting Party;

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures according to the procedures laid down in paragraph 2.

2. The difficulties arising from the situations referred to in paragraph 1 shall be submitted for examination to the Joint Committee. The Committee may take any decision needed to put an end to the difficulties. If it has not taken such a decision within thirty days of the matter being referred to it, the exporting Party may apply appropriate measures on the exportation of the product concerned. The measures shall be nondiscriminatory and be eliminated when conditions no longer justify their maintenance.

ARTICLE 18

General Exceptions

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants; the protection of national treasures possessing artistic, historic or archaeological value; the protection of intellectual, industrial and commercial property. Such prohibitions or restrictions must not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

ARTICLE 19

Balance of Payments Difficulties

Where either Party is in a serious balance of payments difficulties or under threat thereof, the Party concerned may in accordance with the conditions laid down within the framework of WTO/GATT 1994 and with Articles VIII and XIV of the Articles of Agreement of International Monetary Fund, adopt restrictive measures, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The Party concerned shall inform the other Party forthwith of their introduction and present to the other Party, as soon as possible, a time schedule of their removal.

ARTICLE 20

Rules of Origin and Co-operation between the Customs Administrations

1. The Parties agreed to apply the harmonized preferential rules of origin in the context of the System of Pan-Euro-Med Cumulation of Origin in the mutual trade.
2. **Protocol III** lays down the rules of origin and methods of administrative co-operation.

CHAPTER IV
STATE MONOPOLIES, COMPETITION RULES, PAYMENTS AND
OTHER ECONOMIC PROVISIONS

ARTICLE 21
Payments and Transfers

Any payment arising from trade of goods, services and rights to non-material goods between the Parties shall be made in convertible currency, in accordance with the respective national legislation of the Parties.

ARTICLE 22
Rules of Competition Concerning Undertakings

1. The following are incompatible with the proper functioning of this Agreement, insofar as they may affect trade between the Parties:
 - a) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
 - b) abuse by one or more undertakings of dominant position in the territories of the Parties as a whole or in a substantial part thereof;
 - c) any public aid which distorts, or threatens to distort, competition by favoring certain undertakings or the production of certain goods.
2. The Joint Committee shall, within five years of the entry into force of this Agreement, adopt by decision the necessary rules for the implementation of paragraph 1. Until these rules are adopted, the provisions of Article 23 shall be applied as regard the implementation of paragraph 1.c).
3. Each Party shall ensure transparency in the area of public aid, inter alia by reporting annually to the other Party on the total amount and the distribution of the aid given and by providing, upon request, information on aid schemes. Upon request by one Party, the other Party shall provide information on particular individual cases of public aid.
4. If any Party considers that a particular practice is incompatible with the terms of the first paragraph of this Article, and:
 - a) is not adequately dealt with under the implementing rules referred to in paragraph 2, or

- b) in the absence of such rules, and if such practice causes or threatens to cause serious prejudice to the interest of the other Party or material injury to its domestic industry, including its services industry,

it may take appropriate measures after consultation within the Joint Committee or after thirty working days following referral for such consultation.

With reference to practices incompatible with paragraph 1.c), such appropriate measures, when the WTO rules are applicable to them, may only be adopted in accordance with the procedures and under the conditions laid down by the WTO or by any other relevant instrument negotiated under its auspices and applicable to the Parties.

5. Notwithstanding any provisions to the contrary adopted in conformity with this Article, the Parties shall exchange information taking into account the limitations imposed by the requirements of professional and business secrecy.

ARTICLE 23 **Subsidies**

1. The rights and obligations of the Parties in respect of subsidies shall be governed by Articles VI and XVI of the GATT 1994, the WTO Agreement on Subsidies and Countervailing Measures and the WTO Agreement on Agriculture.
2. If a Party finds that subsidies are granted which affect bilateral trade, the Party concerned may take appropriate measures in accordance with the above mentioned Agreements.

ARTICLE 24 **Intellectual Property Rights**

1. The Parties to this Agreement shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property rights, including measures for the enforcement of such rights against infringement thereof, counterfeiting and piracy, in accordance with the provisions of this Article and the relevant international agreements.
2. The Parties to this Agreement shall accord to each other's nationals treatment no less favorable than that they accord to their own nationals. Exemption from this obligation must be in accordance with the substantive provisions of Article 3 of the TRIPS Agreement.

3. The Parties to this Agreement shall grant to each other's nationals treatment no less favorable than that accorded to nationals of any other country. Exemptions from this obligation must be in accordance with the substantive provisions of the TRIPS Agreement, in particular Articles 4 and 5 thereof.
4. The implementation of this Article shall be regularly reviewed by the Parties. If problems in the area of intellectual property affecting trading conditions were to occur, urgent consultations shall be undertaken, at the request of either Party, with a view to reaching mutually satisfactory solutions.

ARTICLE 25

State Monopolies

1. The Parties shall progressively adjust any state monopoly of a commercial character so as to ensure that by the end of the fifth year following the entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed will exist between nationals of the Parties.
2. The Joint Committee shall be informed about the measures adopted to implement this objective.

ARTICLE 26

Public Procurement

The Parties agree on the objective of a progressive liberalization of public procurement. The Joint Committee will hold consultations on the implementation of this objective.

ARTICLE 27

Technical Regulations

1. The rights and obligations of the Parties in respect of technical regulations, standards and conformity assessment shall be governed by the WTO Agreement on Technical Barriers to Trade.
2. The Parties shall strengthen their co-operation in the field of technical regulations, standards and conformity assessment, with a view to increasing the mutual understanding of their respective systems and facilitating access to their respective markets. The Parties shall consult each other in the Joint Committee in view of the implementation of the objective set out in this Article.

3. Without prejudice to paragraph 1, the Parties agree to hold immediate consultations in the framework of the Joint Committee where either Party has taken measures which are likely to create, or have created an obstacle to trade, in order to find an appropriate solution in conformity with the WTO Agreement on Technical Barriers to Trade.

ARTICLE 28

Investment Promotion

The Parties recognize the importance of promoting investment and technology flows between them as a means of achieving economic growth and development. Co-operation in this respect shall include:

- a) appropriate means of identifying investment opportunities and information channels on investment regulations;
- b) the provision of information on the Parties' measures promoting investment abroad (technical assistance, financial support, investment insurance, etc.);
- c) the planning and implementation of development projects, including for the participation of foreign investors;
- d) encouraging the creation of joint ventures, especially for SMEs and, when appropriate, the conclusion of agreements between Turkey and Egypt.

CHAPTER V

TRADE IN SERVICES

ARTICLE 29

1. The Parties shall aim at achieving gradual liberalization and the opening of their markets for trade in services in accordance with the provisions of the WTO General Agreement on Trade in Services (GATS), taking into account ongoing work under the auspices of the WTO.
2. The Parties shall, at regular intervals in the Joint Committee, review relevant services sectors and consider further liberalization of trade in services, taking into account international developments.

CHAPTER VI
INSTITUTIONAL AND FINAL PROVISIONS

ARTICLE 30
Establishment of the Joint Committee

1. A Joint Committee is hereby established in which each Party shall be represented. The Joint Committee shall be responsible for the administration of this Agreement and shall ensure its proper implementation.
2. For the purpose of the proper implementation of this Agreement, the Parties shall exchange information and, at the request of any Party, shall hold consultations within the Joint Committee. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the Parties.
3. The Joint Committee may take decisions in the cases provided for in this Agreement. On other matters the Joint Committee may make recommendations.

ARTICLE 31
Procedures of the Joint Committee

1. For the proper implementation of this Agreement, the Joint Committee shall meet at an appropriate level whenever necessary upon request but at least once a year. Either Party may request a meeting to be held.
2. The Joint Committee shall act by consensus.
3. If a representative in the Joint Committee of a Party to this Agreement has accepted a decision subject to reservation of the fulfillment of constitutional requirements the decision shall enter into force, if no later date is contained therein, on the date of the receipt of the written notification stating that such requirements have been fulfilled.
4. The Joint Committee shall adopt its rules of procedure, which shall, inter-alia, contain provisions for convening meetings, and for the designation of its co-chairman.
5. The Joint Committee may decide to set up such sub-committees and working parties, as it considers necessary to assist it in accomplishing its tasks.

ARTICLE 32
Security Exceptions

Nothing in this Agreement shall prevent a Party from taking any measures:

- a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;
- b) which relate to the production of, or trade in, arms, munitions or war materials or to research, development or production indispensable for defense purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- c) which it considers essential to its own security in the event of serious internal disturbances affecting the maintenance of law and order, in time of war or serious international tension constituting threat of war or in order to carry out obligations it has accepted for the purpose of maintaining peace and international security.

ARTICLE 33
Fulfillment of Obligations

1. The Parties shall take all necessary measures to ensure the achievement of the objectives of this Agreement and the fulfillment of their obligations under this Agreement. Should any divergence with respect to the interpretation and application of this Agreement arise, the Parties shall make every effort through cooperation and consultations to arrive at a mutually satisfactory solution.
2. Either Party may request consultations with the other Party regarding any actual or proposed measure or any other matter that it considers might affect the operation of this Agreement. The Party requesting consultations shall at the same time notify the other Party in writing thereof and supply all relevant information.
3. The consultations shall take place in the Joint Committee, if any of the Parties so request, within 10 days from the receipt of the notification referred to in paragraph 2, with a view to finding a commonly acceptable solution.

ARTICLE 34
Dispute Settlement

1. Either Party may refer to the Joint Committee any dispute relating to the application or interpretation of this Agreement.
2. The Joint Committee may settle the dispute by means of decision.
3. Each Party shall be bound to take measures involved in carrying out the decision referred to in paragraph 2.
4. In the event if it not being possible to settle the dispute in accordance with paragraph 2, either Party may notify the other of the appointment of an arbitrator; the other Party must then appoint a second arbitrator within two months.
5. The Joint Committee shall appoint a third arbitrator.
6. The arbitrators' decisions shall be taken by majority vote.
7. Each Party to the dispute shall take the steps required to implement the decision of the arbitrators.

ARTICLE 35
Evolutionary Clause

1. Where either Party considers that it would be useful and in the interest of the economies of the Parties to develop the relations established by this Agreement by extending them to fields not covered thereby, it shall submit a request to the other Party. The Joint Committee shall examine this request and, where appropriate, to make recommendations, particularly with a view to opening negotiations.
2. Agreements resulting from the procedure referred to in paragraph 1 will be subject to ratification or approval by the Parties to this Agreement in accordance with their national legislation.

ARTICLE 36
Amendments

Amendments to this Agreement, as well as to its Annexes and Protocols, shall enter into force on the date of receipt of the latter written notification through diplomatic channels, by which the Parties inform each other that all necessary requirements foreseen by their national legislation for the entry into force of this Agreement have been fulfilled.

ARTICLE 37
Protocols and Annexes

Protocols and Annexes to this Agreement shall form an integral part thereof. The Joint Committee may decide to amend the Protocols and Annexes in accordance with the national legislation of the Parties.

ARTICLE 38
Validity and Termination

1. This Agreement is concluded for an unlimited period.
2. Either party may denounce this Agreement by a written notification to the other Party. The Agreement shall terminate on the first day of the sixth month following the date when the other Party received the denunciation notice.

ARTICLE 39
Entry into Force

This Agreement shall enter into force on the first day of the second month, following the date of the receipt of the latter written notification through diplomatic channels, by which the Parties inform each other that all necessary requirements foreseen by their national legislation for the entry into force of this Agreement have been fulfilled.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorized thereto, have signed this Agreement.

DONE in Cairo , on December , 2005 in two originals each in the Arabic, Turkish and English languages, all texts being equally authentic. In case of any divergence in the interpretation of this Agreement, the English text shall prevail.

For the Arab Republic of Egypt

For the Republic of Turkey

Rachid Mohamed RACHID

Kürşad TÜZMEN

Minister of Foreign Trade and Industry

State Minister

ANNEX I

List of products referred to in Articles 3 and 9

HS Code	2905.43	(mannitol)
HS Code	2905.44	(sorbitol)
HS Code	2905.45	(glycerol)
HS Heading	33.01	(essential oils)
HS Code	3302.10	(odoriferous substances)
HS Headings	35.01 to 35.05	(albuminodal substances, modified starches, glues)
HS Code	3809.10	(finishing agents)
HS Heading	38.23	(industrial fatty acids, acid from oil refining, industrial fatty alcohols)
HS Code	3824.60	(sorbitol other than that of subheading 2905.44)
HS Headings	41.01 to 41.03	(hides and skins)
HS Heading	43.01	(raw furskins)
HS Headings	50.01 to 50.03	(raw silk and silk waste)
HS Headings	51.01 to 51.03	(wool and animal hair)
HS Headings	52.01 to 52.03	(raw cotton, cotton waste and cotton carded or combed)
HS Heading	53.01	(raw flax)
HS Heading	53.02	(raw hemp)

PROTOCOL I

(Referred to in Article 4)

ABOLITION OF CUSTOMS DUTIES AND CHARGES HAVING EQUIVALENT EFFECT ON IMPORTS BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE REPUBLIC OF TURKEY

1. Customs duties and charges having equivalent effect on imports applicable in Turkey to products originating in Egypt shall be abolished upon the entry into force of this Agreement.
2. Customs duties and charges having equivalent effect on imports applicable in Egypt to products originating in Turkey which are listed in this Protocol shall be abolished in accordance with the timetable defined below:
 - a) For the products listed in List 1 customs duties and charges having equivalent effect shall be reduced as follows:
 - on the date of entry into force of this Agreement, each duty and charge shall be reduced to 50% of the basic duty;
 - on 1 January 2007, each duty and charge shall be reduced to 25% of the basic duty;
 - on 1 January 2008, the remaining duties shall be abolished.
 - b) For the products listed in List 2 customs duties and charges having equivalent effect shall be reduced as follows:
 - on 1 January 2008, each duty and charge shall be reduced to 90% of the basic duty;
 - on 1 January 2009, each duty and charge shall be reduced to 75% of the basic duty;
 - on 1 January 2010, each duty and charge shall be reduced to 60% of the basic duty;
 - on 1 January 2011, each duty and charge shall be reduced to 45% of the basic duty;
 - on 1 January 2012, each duty and charge shall be reduced to 30% of the basic duty;
 - on 1 January 2013, each duty and charge shall be reduced to 15% of the basic duty;
 - on 1 January 2014, the remaining duties shall be abolished.

c) For the products listed in List 3 customs duties and charges having equivalent effect shall be reduced as follows:

- on 1 January 2010, each duty and charge shall be reduced to 95% of the basic duty;
- on 1 January 2011, each duty and charge shall be reduced to 90% of the basic duty;
- on 1 January 2012, each duty and charge shall be reduced to 75% of the basic duty;
- on 1 January 2013, each duty and charge shall be reduced to 60% of the basic duty;
- on 1 January 2014, each duty and charge shall be reduced to 45% of the basic duty;
- on 1 January 2015, each duty and charge shall be reduced to 30% of the basic duty;
- on 1 January 2016, each duty and charge shall be reduced to 15% of the basic duty;
- on 1 January 2017, the remaining duties shall be abolished.

d) For the products listed in List 4 customs duties and charges having equivalent effect shall be reduced as follows:

- on 1 January 2011, each duty and charge shall be reduced to 90% of the basic duty;
- on 1 January 2012, each duty and charge shall be reduced to 80% of the basic duty;
- on 1 January 2013, each duty and charge shall be reduced to 70% of the basic duty;
- on 1 January 2014, each duty and charge shall be reduced to 60% of the basic duty;
- on 1 January 2015, each duty and charge shall be reduced to 50% of the basic duty;
- on 1 January 2016, each duty and charge shall be reduced to 40% of the basic duty;
- on 1 January 2017, each duty and charge shall be reduced to 30% of the basic duty;
- on 1 January 2018, each duty and charge shall be reduced to 20% of the basic duty;
- on 1 January 2019, each duty and charge shall be reduced to 10% of the basic duty;
- on 1 January 2020, the remaining duties shall be abolished.

List 1

(In case there is an indication “ex” before a tariff code, the Annex of List 1 should be referred to)

ex 250100 (1)	252510	262019	280130
250200	252520	262021	280200
250300	252530	262029	280421
250410	ex 252620 (5)	262030	280429
250490	252810	262040	280450
ex 250510 (2)	252890	262060	280461
250610	252910	262091	280469
250621	252921	262099	280470
250629	252922	262110	280480
250700	252930	262190	280490
250810	253010	270111	280511
250820	253020	270112	280512
250830	253090	270119	280519
250840	260111	270120	280530
250850	260112	270210	280540
250860	260120	270220	280910
250870	260200	270300	280920
250900	260300	270900	281000
251110	260400	27101110	281210
251120	260500	27101910	281290
251200	260600	271111	281310
251311	260700	271112	281390
251319	260800	ex 271113 (6)	281410
251320	260900	27111410	281420
251400	261000	27111490	281520
251710	261100	271119	281530
251720	261210	271121	281610
251730	261220	271129	281640
ex 251741 (3)	261310	271210	281700
251810	261390	271220	281810
251820	261400	271290	281820
251830	261510	271311	281830
251910	261590	271312	281910
251990	261610	271320	281990
ex 252020 (4)	261690	271390	282010
252100	261710	271410	282090
252210	261790	271490	282110
252220	261800	271500	282120
252230	261900	271600	282200
252400	262011	280120	282300

282510	283323	284130	290260
282520	283324	284150	290270
282530	283325	284161	29029090
282540	283326	284169	290311
282550	283327	284170	290312
282560	283329	284180	290313
282570	283330	284190	290314
282580	283340	284210	290315
282590	283410	284290	290319
282611	283421	284310	290321
282612	283429	284321	290322
282619	283510	284329	290323
282620	283522	284330	290329
282630	283523	284390	290330
282690	283524	284410	290341
282710	283525	284420	290342
282720	283526	284430	290343
282731	283529	284440	290344
282732	283531	284450	290345
282733	283539	284510	290346
282734	283610	284590	290347
282735	28362010	284610	290349
282736	28363010	284690	290351
282739	283640	284700	290359
282741	283650	284800	290361
282749	283660	284910	290362
282751	283670	284920	290369
282759	283691	284990	290410
282760	283692	285000	290420
282890	283699	285100	290490
282911	283711	290110	290511
282919	283719	290121	290512
282990	283720	290122	290513
283010	283800	290123	290514
283020	283911	290124	290515
283030	283919	290129	290516
283090	283920	290211	290517
283110	283990	290219	290519
283190	284011	290230	290522
283210	284019	290241	290529
283220	284020	290242	290531
283230	284030	290243	290532
283321	284110	290244	290539
283322	284120	290250	290541

290542	291221	291614	292129
290549	291229	291615	292130
290551	291230	291619	292141
290559	291241	291620	292142
290611	291242	291631	292143
290612	291249	291632	292144
290613	291250	291634	292145
290614	291300	291635	292146
290619	291411	291639	292149
290621	291412	291711	292151
290629	291413	291712	292159
290711	291419	291713	292211
290712	291421	291714	292212
290713	291422	291719	292213
290714	291423	291720	292214
290715	291429	291731	292219
290719	291431	291732	292221
290721	291439	291733	292222
290722	291440	291734	292241
290723	291450	291735	292242
290729	291461	291736	292249
290810	291469	291737	292250
290820	291470	291739	292310
290890	291511	291811	292320
290911	291512	291812	292390
290919	291513	291813	292411
290920	291522	291814	292419
290930	291523	291815	292421
290941	291524	291816	292423
290942	291529	291819	292424
290943	291531	291821	292429
290944	291532	291822	292511
290949	291533	291823	292512
290950	291534	291829	292519
290960	291535	291830	292520
291010	291539	291890	292610
291020	291540	291900	292620
291030	291550	292010	292630
291090	291560	292090	292690
291100	291570	292111	292700
291211	291590	292112	292800
291212	291611	292119	292910
291213	291612	292121	292990
291219	291613	292122	293010

293020	293500	294130	ex 340211 (8)
293030	293610	294140	ex 340212 (9)
293040	293621	294150	ex 340213 (10)
293090	293622	294190	ex 340219 (11)
293100	293623	294200	34031190
293211	293624	300110	34031990
293212	293625	300120	34039190
293213	293626	300190	34039990
293219	293627	300210	340410
293221	293628	300220	340420
293229	293629	300230	ex 340490 (12)
293291	293690	300290	ex 340700 (13)
293292	293711	300331	350710
293293	293712	30039010	350790
293294	293719	300431	370110
293295	293721	30049010	370210
293299	293722	300620	37025110
293311	293723	300630	37025210
293319	293729	300640	37025510
293321	293731	300660	37025610
293329	293739	310100	37029110
293331	293740	310221	37029410
293332	293750	310410	37029510
293333	293790	310420	37031010
293339	293810	310430	37032010
293341	293890	310490	37039010
293349	293911	310510	380110
293352	293919	310520	380120
293353	293921	310530	380130
293354	293929	310540	380190
293355	293930	310551	380210
293359	293941	310559	380290
293361	293942	310560	380300
293369	293943	310590	380400
293371	293949	320110	380510
293372	293951	320120	380520
293379	293959	320190	380590
293391	293961	320210	380610
293399	293962	320290	380620
293410	293963	320300	380630
293420	293969	320500	380690
293430	294000	32110010	380700
293491	294110	321210	380991
293499	294120	ex 321410(7)	380992

380993	390469	400110	440399
38101010	390490	400121	440410
38101090	390512	400122	440420
381090	390519	400129	440610
ex 381111 (14)	390610	400130	440690
381119	390690	400211	440710
ex 381129 (15)	390710	400219	440724
ex 381190 (16)	390720	ex 400220 (19)	440725
381210	390730	400231	440726
381220	390740	400239	440729
381230	39075010	400241	440791
381300	39075090	400249	440792
381400	390760	400251	440799
381511	390791	400259	440810
381512	390799	400260	440890
381519	390810	400270	441300
381590	390890	400280	ex 441700 (21)
381600	390910	400291	44219010
381700	390920	400299	450110
381800	390930	400300	450190
381900	390950	400400	450310
382000	39094090	401410	470100
382100	391000	40161010	470200
382200	391110	40169210	470311
390110	391190	40169910	470319
39012010	391211	40169920	470321
39012090	391212	ex 401700 (20)	470329
390130	39122090	41041110	470411
390190	391231	41062110	470419
39021010	391239	41063110	470421
39021090	391290	41069110	470429
390220	391310	42050010	470500
390230	391390	42061010	470610
390290	391400	440110	470620
390311	391510	440121	470691
390319	391520	440122	470692
390320	391530	440130	470693
390330	391590	440200	470710
390390	ex 391710 (17)	440310	470720
390410	39201010	440320	470730
390430	ex 39219090 (18)	440341	470790
390440	39233010	440349	480100
390450	39235010	440391	481200
390461	39269092	440392	ex 481950 (22)

490110	ex 560210 (24)	711299	721933
490191	560221	71181010	721934
490199	560229	71181090	721935
490210	560290	71189010	721990
490290	590210	71189090	722011
490300	590220	720150	722012
490400	590290	720241	722020
490510	681270	720249	722090
490591	ex 681290 (25)	720250	722300
490599	ex 681520 (26)	720260	722511
490600	700100	720270	722519
49070010	700210	720280	722611
49070020	ex 700231 (27)	720291	722619
50040010	700232	720292	722692
510400	701110	720293	730230
ex 510510 (23)	701120	720299	730240
530310	701190	720310	740110
530390	70171010	720390	740120
530410	70171090	720410	740200
530490	701720	720421	740311
530511	701790	720429	740312
530519	ex 701939 (28)	720430	740313
530521	710210	720441	740319
530529	710221	720449	740321
54071010	710229	720521	740322
550110	710231	720529	740323
550120	710420	720690	740329
550130	710510	ex 721011 (36)	740400
550190	710590	ex 721012 (37)	740500
550200	710691	ex 721090 (38)	740610
550310	71069210	ex 721210 (39)	740620
550320	710812	721810	ex 740710 (40)
550330	ex 710813 (29)	721891	ex 740722 (41)
550340	710820	721899	ex 740729 (42)
550390	ex 711011 (30)	721911	ex 741021 (43)
550410	ex 711019(31)	721912	ex 741022 (44)
550490	ex 711021 (32)	721913	750110
550510	ex 711029 (33)	721914	750120
550520	ex 711031 (34)	721921	750210
550610	ex 711039 (35)	721922	750220
550620	711041	721923	750300
550630	711230	721924	75089010
550690	711291	721931	ex 760611 (45)
550700	711292	721932	ex 760612 (46)

ex 760691 (47)	810790	820239	840420
ex 760692 (48)	810820	820240	840490
ex 760711 (49)	810830	820291	840510
ex 760719 (50)	810890	820299	840590
ex 760720 (51)	810920	820310	840610
780110	810930	820320	840681
780191	810990	820330	840682
780199	811010	820340	840690
780200	811020	820411	840710
790111	811090	820412	840729
790112	81110010	820420	840731
790120	81110020	820560	840732
790200	81110090	820600	ex 840733 (54)
800110	811212	820713	84073410
800120	811213	820719	840810
800200	811219	820720	ex 84082090 (55)
810110	811221	820730	840910
810194	811222	820740	841011
810195	811229	820750	841012
810196	81123010	820760	841013
810197	81123020	820770	841090
810199	81123090	820780	841111
810210	81124010	820790	841112
810294	81124020	820810	841121
810295	81124090	820820	841122
810296	811251	820830	841181
810297	811252	820840	841182
810299	81129210	82089010	841191
810320	81129220	82089090	841199
810330	81129290	820900	841210
810390	811299	830300	841221
810411	81130010	ex 830890 (52)	841229
810419	81130020	840110	841231
810420	81130090	840120	841239
810430	820110	840130	841280
810490	820120	840140	841290
810520	820130	840211	841320
810530	820140	840212	841340
810590	820150	ex 840219 (53)	841350
81060010	820160	840220	841360
81060020	820190	840290	84137020
81060090	820210	840310	84137090
810720	820220	840390	841382
810730	820231	840410	841391

841392	842389	843010	843691
841410	842390	843020	843699
841420	842420	843031	843710
84143090	842430	843039	843780
841440	842481	843041	843790
84145990	84248910	843049	843810
841480	84248920	843050	843820
841610	842511	843061	843830
841620	842519	843069	843840
841630	842520	843110	843850
841690	842531	843120	843860
841710	842539	84313190	843880
841720	842541	843139	843890
841780	842542	843141	843910
841790	842549	843142	843920
84185010	842611	843143	843930
ex 841861 (56)	842612	843149	843991
841920	842619	843210	843999
841931	842620	843221	844010
841932	842630	843229	844090
841939	842641	843230	844110
841940	842649	843240	844120
841950	842691	843280	844130
841960	842699	843290	844140
841981	842710	843311	844180
84198910	842720	843319	844190
84198990	84281090	843320	844210
842010	842820	843330	844220
842091	842831	843340	844230
842099	842832	843351	844240
842111	842833	843352	844250
84211290	842839	843353	844311
84211910	842840	843359	844312
84211990	842850	843360	844319
84212190	842860	843390	844321
842122	842890	843410	844329
842129	842911	843420	844330
842139	842919	843490	844340
842219	842920	843510	844351
842220	842930	843590	844359
842230	842940	843610	844360
842240	842951	843621	844390
84229090	842952	843629	844400
ex 842310 (57)	842959	843680	844511

844512	845430	846150	846789
844513	845490	846190	846791
844519	845510	846210	846792
844520	845521	846221	846799
844530	845522	846229	846810
844540	845530	846231	846820
844590	845590	846239	846880
844610	84561010	846241	846890
844621	84561090	846249	847110
844629	845620	846291	847130
844630	845630	846299	847141
844711	845691	846310	847149
844712	84569910	846320	847150
844720	84569920	846330	847160
844790	84569990	846390	847170
844811	845710	84641010	847180
844819	845720	84641090	847190
844820	845730	84642010	847330
844832	845811	84642090	847350
844833	845819	84649010	847410
844839	845891	84649090	847420
844842	845899	846510	847431
844849	845910	846591	847432
844851	845921	846592	847439
844859	845929	846593	847480
844900	845931	846594	847490
845110	845939	846595	847510
84512910	845940	846596	847521
84512990	845951	846599	847529
845140	845959	846610	847590
845150	845961	846620	847621
845180	845969	846630	847629
84519010	845970	84669110	847681
84519090	846011	84669190	847689
845221	846019	846692	847690
845229	846021	84669310	84771010
845230	846029	84669390	84771090
845290	846031	846694	847720
845310	846039	846711	847730
845320	846040	846719	847740
845380	846090	846721	847751
845390	846120	846722	847759
845410	846130	846729	847780
845420	846140	846781	84779010

84779090	848250	85131010	85246010
847810	848280	851390	85246090
847890	848291	85141010	852491
847910	84834010	85141090	85249910
847920	848299	85142010	85249920
847930	850110	85142090	85249990
847940	850120	85143010	85251010
84795010	850131	85143090	85251020
84795090	850132	851440	852520
847960	850133	85149010	85254010
847981	850134	85149020	85254090
847982	85014030	85149090	852610
84798991	85014090	851511	852691
84798992	85015120	851519	852692
84798993	85015190	851521	85281210
84798994	85015230	851529	852822
84798995	85015290	851531	85299010
84798996	850153	851539	85299020
84798997	850161	851580	85299030
84798998	850162	851590	853010
84798999	850163	851711	853080
84799010	850164	851719	853090
84799090	ex 850213 (58)	851721	85311090
848010	850220	851722	853120
848020	850231	851730	853180
848041	850239	851750	85319090
848049	850240	851780	853210
848050	85030010	851790	853221
848060	85030029	85199910	853222
84807110	850421	85209010	853223
84807190	850422	85229010	853224
848079	850423	852311	853225
84811010	850432	852312	853229
84811090	850433	852313	853230
848120	850434	852320	853290
848130	85044090	85233010	853310
848140	85045010	852390	853321
84818090	85045090	852431	853329
84819010	850490	85243910	853331
84819090	850511	85243920	853339
848210	850519	852440	853340
848220	850520	85245110	853390
848230	850530	85245210	85351090
848240	850590	85245290	85352190

853529	85438910	87089210	90072010
85353090	85438920	87089310	900791
853540	85438990	87089410	900792
85361090	85439010	87089910	901010
ex 853620 (59)	85439090	870911	901041
853630	85442010	870919	901042
85365020	854470	870990	901049
85365030	854511	871000	901050
85365040	854519	871310	901060
853929	854520	871390	90109010
854011	854590	871420	90109090
854012	854610	880110	90111010
854020	85462010	880190	90111090
854040	85471010	880211	90112010
854050	860110	880212	90112090
854060	860120	880220	901180
854071	860210	880230	90119010
854072	860290	880240	90119090
854079	860310	880260	90121010
854081	860390	880310	90121090
854089	860400	880320	90129010
854091	860711	880330	90129090
854099	860712	880390	901310
854110	860719	880400	901320
854121	860721	880510	901380
854129	860729	880521	901390
854130	860730	880529	901410
854140	860791	89011010	901420
854150	860799	89012010	901480
854160	860800	89013010	901490
854190	870110	89019010	901510
854210	870130	89020010	901520
854221	870190	890400	901530
854229	ex 870410 (60)	890510	901540
854260	ex 870422 (61)	890520	901580
854270	ex 870423 (62)	890590	901590
854290	870432	890710	901600
854311	87082910	890790	901710
854319	ex 870840 (63)	890800	90172010
854320	87085010	900110	90172090
85433010	87086010	ex 900580 (64)	901730
85433090	87087010	ex 900590 (65)	901780
854340	87088010	900610	90179010
854381	87089110	900719	90179020

90179090	902511	903180	950341
901811	902519	90319010	950349
901812	902580	90319090	950350
901813	902590	903210	950360
901814	902610	903220	950370
901819	902620	903281	950380
901820	902680	903289	950390
ex 901831 (66)	902690	903290	950410
901832	902710	903300	950611
901839	902720	910610	950612
901841	902730	910620	950619
901849	902740	910690	950621
901850	902750	910700	950629
90189010	902780	910811	950631
90189090	90279010	910812	950632
901910	90279090	910819	950639
901920	902810	910820	950651
902000	902890	910890	950659
902110	902910	911011	950661
902121	902920	911012	950662
902129	902990	911019	950669
902131	903010	911090	950670
902139	903020	911410	950691
902140	903031	911420	950699
902150	903039	911430	950710
902190	903040	911440	950720
902212	903082	911490	950730
902213	903083	930111	950790
902214	903089	930119	950810
902219	90309010	930120	950890
902221	90309020	930190	960350
902229	90309090	950100	960720
902230	903110	95021090	96089910
902290	903120	950291	961800
902300	903130	950299	970500
902410	903141	950310	
902480	90314910	950320	
902490	90314990	950330	

List 2

(In case there is an indication “ex” before a tariff code, the Annex of List 2 should be referred to)

ex250100 (1)	281512	320650	360690
ex250510 (2)	282410	320720	370120
250590	282420	320730	37013010
251010	282490	320740	37013090
251020	282810	ex320810 (8)	370191
ex251741 (3)	283311	ex320820 (9)	37019910
251749	283319	ex320890 (10)	37019990
252010	28362090	ex320910 (11)	370220
ex252020 (4)	28363090	ex320990 (12)	370231
ex252329 (5)	290220	ex321000 (13)	370232
252610	29029010	32110090	370239
ex252620 (6)	291260	ex321290 (14)	370241
270500	292229	321310	370242
270710	292231	321390	370243
270720	292239	ex321410 (15)	370244
270750	292243	321511	37025190
270760	292244	321519	37025290
270791	300510	321590	370253
270799	300590	34012010	370254
270810	300610	ex340211 (16)	37025590
270820	300650	ex340212 (17)	37025690
27101190	320411	ex340213 (18)	37029190
27101990	320412	ex340219 (19)	370293
271091	320413	34029010	37029490
271099	320414	34029090	37029590
ex271113 (7)	320415	34031110	37031090
280300	320416	34031910	37032090
280410	320417	34039110	37039090
280430	320419	34039910	370400
280440	320420	ex340490 (20)	370510
280610	320490	ex340700 (21)	370520
280620	320611	350610	370590
281111	320619	350691	37061010
281119	320620	350699	37069010
281121	320630	360100	370710
281122	320641	360200	370790
281123	320642	360300	38081010
281129	320643	360490	38081090
281511	320649	360610	38082010

38082090	392051	400912	40169290
380830	392059	400921	401693
38084010	392061	400922	401694
38084090	392062	400931	401695
38089010	392063	400932	40169990
38089090	392069	400941	ex401700 (36)
ex381111 (22)	392071	400942	41041190
381121	392072	401011	41041910
ex381129 (23)	392073	401012	41041990
ex381190 (24)	392079	401013	410441
382410	392091	401019	410449
382420	392092	401031	41051010
382430	392093	401032	41051090
382440	392094	401033	410530
382450	392099	401034	41062190
382471	392111	401035	410622
382479	392112	401036	41063190
382490	392113	401039	410632
390421	392114	401110	410640
39042210	392119	401120	41069190
39042290	ex39219090 (31)	401130	410692
390521	ex392310 (32)	401140	410711
390529	ex392321 (33)	401150	410712
390530	ex392610 (34)	401161	410719
390591	39262010	401162	410791
390599	39269010	401163	410792
39094010	39269020	401169	410799
391610	39269030	401192	411200
391620	39269040	401193	411310
391690	39269050	401194	411320
ex391721 (25)	39269091	401199	411330
ex391722 (26)	ex400220 (35)	401211	411390
ex391723 (27)	400510	401212	411410
ex391729 (28)	400520	401213	411420
ex391731 (29)	400591	401219	411510
ex391732 (30)	400599	401220	411520
39173910	400610	401290	42031010
39199010	400690	401310	420321
39199090	400700	401320	42032910
39201090	400811	401390	420330
392020	400819	401490	42034010
392030	400821	40161010	42034020
392043	400829	40161090	420400
392049	400911	401691	42061090

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440500	480519	481690	520534
440831	480524	482340	520535
440839	480525	48237010	520541
441021	480530	48239010	520542
441029	480540	49070090	520543
441031	480550	490810	520544
441032	480591	490890	520546
441033	480592	49119910	520547
441039	480593	49119920	520548
441111	480610	50040090	520611
441121	480620	500500	520612
441131	480630	500600	520613
441191	480640	ex510510 (37)	520614
450200	480700	510521	520615
450390	480810	510529	520621
450410	480820	510531	520622
450490	480830	510539	520623
480210	480890	510540	520624
480220	480910	510610	520625
480230	480920	510620	520631
480240	480990	510710	520632
480254	481013	510720	520633
480255	481014	510810	520634
480256	481019	510820	520635
480257	481022	ex511000 (38)	520641
480258	481029	ex511300 (39)	520642
480261	481031	520411	520643
480262	481032	520419	520644
480269	481039	520420	520645
480300	481092	520511	520710
480411	481099	520512	520790
480419	481110	520513	530590
480421	481141	520514	530610
480429	481149	520515	530710
480431	481151	520521	530720
480439	481159	520522	530810
480441	481160	520523	530820
480442	481190	520524	530890
480449	481310	520526	ex531090 (40)
480451	481320	520527	ex531100 (41)
480452	481390	520528	ex540110 (42)
480459	481610	520531	ex540120 (43)
480511	481620	520532	540210

540220	550962	61159210	690310
540231	550969	61159310	69032010
540232	550991	61159910	69032090
540233	550992	630720	690390
540239	550999	63079010	690911
54024110	551011	63079020	690912
54024190	551012	631010	690919
540242	551020	631090	690990
540243	551030	ex640610 (52)	700220
54024910	551090	680100	ex700231 (56)
54024990	560110	680210	700239
540251	560121	680300	ex700319 (57)
540252	560122	680410	700320
540259	560129	680421	ex700490 (58)
540261	560130	680422	70052910
540262	ex560210 (46)	680423	ex700510 (59)
540269	560311	680430	700530
540310	560312	680530	ex700600 (60)
540320	560313	680610	701010
540331	560314	680620	701020
540332	560391	680690	ex701090 (61)
540333	560392	680710	701200
540339	560393	680790	ex701400 (62)
540341	560394	680800	701510
540342	560410	ex680990 (53)	701590
540349	560420	681110	701690
540410	560490	681120	701911
540490	560500	681250	701912
540500	ex580610 (47)	681260	701919
ex550810 (44)	ex580640 (48)	ex681290 (54)	701931
ex550820 (45)	580710	681410	701932
550911	580790	681490	ex701939 (63)
550912	59019010	681510	701940
550921	ex590310 (49)	ex681520 (55)	701951
550922	ex590320 (50)	681591	701959
550931	ex590390 (51)	681599	701990
550932	591000	690100	702000
550941	591110	69021010	710110
550942	591120	69021090	710121
550951	591131	69022010	710122
550952	591132	69022090	710239
550953	591140	69029010	710310
550959	591190	69029020	710391
550961	61159110	69029090	710399

710410	730439	741420	790310
710490	730441	741490	790390
710610	730449	741510	790400
71069290	ex730451 (79)	741521	790500
710700	ex730459 (80)	741529	790600
710811	ex730490 (81)	741533	790700
ex710813 (64)	730721	741539	800300
710900	730722	741600	800400
ex711011 (65)	730723	750400	800500
ex711019 (66)	730729	750511	800600
ex711021 (67)	730791	750512	811259
ex711029 (68)	730792	750521	820510
ex711031 (69)	730793	750522	820520
ex711039 (70)	730799	750610	820530
711049	ex731029 (82)	750620	820540
711100	731600	750711	820551
711510	ex740710 (83)	750712	820559
711590	740721	750720	820570
ex711610 (71)	ex740722 (84)	760110	820580
ex711620 (72)	ex740729 (85)	760120	820590
720211	740811	760200	821194
720219	740819	760310	82121010
720221	740821	760320	82121090
720229	740822	ex760410 (88)	82122010
720230	740829	760429	82122020
ex720810 (73)	740911	760511	82122030
ex720825 (74)	740919	760519	821290
720836	740921	760521	821300
720915	740929	760529	821410
720916	740931	ex760611 (89)	ex821490 (97)
720917	740939	ex760612 (90)	830110
720918	740940	ex760691 (91)	830120
720925	740990	ex760692 (92)	830130
720926	741011	ex760711 (93)	83014090
720927	741012	ex760719 (94)	830150
720928	ex741021 (86)	ex760720 (95)	830160
ex721011 (75)	ex741022 (87)	ex761290 (96)	830170
ex721012 (76)	741110	76169910	830210
ex721090 (77)	741121	780300	830220
ex721210 (78)	741122	780411	830230
730410	741129	780419	830241
730421	741210	780420	830242
730429	741220	780500	830249
730431	741300	780600	830250

830260	842381	85015210	85371010
830510	842382	85030021	85371090
830520	842410	85030022	ex853720 (114)
830590	84281010	ex850410 (104)	853910
830610	844831	ex850610 (105)	ex853922 (115)
830710	844841	ex850630 (106)	853921
830790	84513010	ex850640 (107)	85393190
830810	84513090	ex850680 (108)	853939
830820	845210	ex850690 (109)	853941
ex830890 (98)	845290	ex850710 (110)	853949
830910	846911	ex850720(111)	853990
830990	846912	<u>850730</u>	85441110
831110	846920	850780	85441190
831120	846930	85079010	854419
831130	847010	85079090	854430
831190	847021	851090	85444190
ex840733 (99)	847029	851110	85444990
84073490	847030	851120	85445190
840790	847040	851130	85445990
ex84082090 (100)	847050	851140	ex854460 (116)
840890	847090	851150	85462090
840991	847210	851180	85469010
840999	847220	851190	85469090
841311	847230	851210	85471090
841319	84729010	851220	854720
841330	84729090	851230	854790
84143010	847310	851240	854810
ex841590 (101)	847321	851290	854890
84185020	847329	85131090	860500
ex841861 (102)	847340	85162910	860610
84186919	84818020	851640	860620
84186991	84831010	851690	860630
84186999	84831090	85245310	860691
84189919	84835010	85291010	860692
84189990	84835090	85319010	860699
84212110	84836010	853400	860900
842123	84836090	85352110	870310
842131	84839010	85353010	870510
84219110	84839090	853590	870520
84219190	848410	ex853620 (112)	870530
842199	848420	853641	870540
ex842310 (103)	848490	853649	870590
842320	848510	85365090	870810
842330	848590	ex853661 (113)	870821
		853690	

87082990	89069090	91012190	920992
870831	900120	91012990	920993
870839	900130	91019190	920994
ex870840 (117)	900140	91019990	920999
87085090	900150	910211	930200
87086090	900190	910212	930310
87087090	900211	910219	930320
87088090	900219	910221	930330
87089190	900220	910229	930390
87089290	900290	910291	930400
87089390	900620	910299	930510
87089490	900630	910310	930521
87089990	900640	910390	930529
87111090	ex900651 (119)	910400	930700
87112090	ex900652 (120)	910511	940210
87113090	ex900653 (121)	910519	940290
87114090	ex900659 (122)	910521	950420
87115090	900661	910529	ex950490 (123)
87119090	900662	910591	950640
87120090	900669	910599	960321
871411	900691	910911	ex960329 (124)
871419	900699	910919	96033010
871491	900711	910990	960340
871492	90072090	911220	ex960390 (125)
871493	900810	911290	960400
871494	900820	920110	960610
871495	900830	920120	ex960810 (126)
871496	900840	920190	960820
ex871499 (118)	900890	920210	960831
871500	900911	920290	ex960839 (127)
871690	900912	920300	ex960840 (128)
89011090	900921	920410	ex960860 (129)
89012090	900922	920420	ex960891 (130)
89013090	900930	920510	96089990
89019090	900991	920590	ex960910 (131)
89020090	900992	920600	961000
890310	900993	920710	961100
890391	900999	920790	96138010
890392	902820	920910	ex961390 (132)
890399	91011190	920920	961700
890610	91011290	920930	970600
89069010	91011990	920991	

List 3

(In case there is an indication “ex” before a tariff code, the Annex of List 3 should be referred to)

251511	310230	33079090	391910
251512	310240	340111	39219010
251520	310250	340119	ex39219090 (16)
251611	310260	34012090	392210
251612	310270	340130	392220
251621	310280	340220	392290
251622	310290	340510	ex392310 (17)
251690	310310	340520	ex392321 (18)
252310	310320	340530	39232910
252321	310390	340540	39232990
ex252329 (1)	320710	340590	39233090
252330	ex320810 (2)	340600	392340
252390	ex320820 (3)	360410	39235090
270400	ex320890 (4)	360500	392390
270600	ex320910 (5)	37061020	392410
270730	ex320990 (6)	37069020	392490
270740	ex321000 (7)	382510	392510
280110	ex321290 (8)	382520	392520
280700	321490	382530	392530
280800	330290	382541	392590
291521	330300	382549	ex392610 (19)
293991	330410	382550	39262090
293999	330420	382561	39263010
300310	330430	382569	39263090
300320	330491	382590	392640
300339	330499	39122010	39269099
300340	330510	ex391710 (9)	401511
30039090	330520	ex391721 (10)	40151910
300410	330530	ex391722 (11)	40151990
300420	330590	ex391723 (12)	401590
300432	330610	ex391729 (13)	420100
300439	330620	ex391731 (14)	420211
300440	330690	ex391732 (15)	420212
300450	330710	391733	420219
30049090	330720	39173990	420221
300670	330730	39174010	420222
300680	330741	39174090	420229
310210	330749	391810	420231
310229	33079010	391890	420232

420239	442010	48237090	520911
420291	442020	48239090	520912
420292	442110	490900	520919
420299	44219090	491000	520921
42031090	460120	491110	520922
42032990	460191	491191	520929
42034090	460199	49119990	520931
42050090	460210	500710	520932
430211	460290	500720	520939
430213	481410	500790	520941
430219	481420	510910	520942
430220	481430	510990	520943
430230	481490	ex511000 (22)	520949
430310	481500	511111	520951
430390	481710	511119	520952
430400	481720	511120	520959
440910	481730	511130	521011
440920	48181010	511190	521012
441090	48181090	511211	521019
441119	481820	511219	521021
441129	481830	511220	521022
441139	481840	511230	521029
441199	481850	511290	521031
441213	481890	ex511300 (23)	521032
441214	481910	520811	521039
441219	481920	520812	521041
441222	481930	520813	521042
441223	481940	520819	521049
441229	ex481950 (21)	520821	521051
441292	481960	520822	521052
441293	482010	520823	521059
441299	482020	520829	521111
441400	482030	520831	521112
441510	482040	520832	521119
441520	482050	520833	521121
441600	482090	520839	521122
ex441700 (20)	482110	520841	521129
441810	482190	520842	521131
441820	482210	520843	521132
441830	482290	520849	521139
441840	482312	520851	521141
441850	482319	520852	521142
441890	482320	520853	521143
441900	482360	520859	521149

521151	540783	551413	560600
521152	540784	551419	560710
521159	540791	551421	560721
521211	540792	551422	560729
521212	540793	551423	560741
521213	540794	551429	560749
521214	540810	551431	560750
521215	540821	551432	560790
521221	540822	551433	560811
521222	540823	551439	560819
521223	540824	551441	560890
521224	540831	551442	560900
521225	540832	551443	570110
530620	540833	551449	570190
530911	540834	551511	570210
530919	ex550810 (28)	551512	570220
530921	ex550820 (29)	551513	570231
530929	551110	551519	570232
531010	551120	551521	570239
ex531090 (24)	551130	551522	570241
ex531100 (25)	551211	551529	570242
ex540110 (26)	551219	551591	570249
ex540120 (27)	551221	551592	570251
540610	551229	551599	570252
540620	551291	551611	570259
54071090	551299	551612	570291
540720	551311	551613	570292
540730	551312	551614	570299
540741	551313	551621	570310
540742	551319	551622	570320
540743	551321	551623	570330
540744	551322	551624	570390
540751	551323	551631	570410
540752	551329	551632	570490
540753	551331	551633	570500
540754	551332	551634	580110
540761	551333	551641	580121
540769	551339	551642	580122
540771	551341	551643	580123
540772	551342	551644	580124
540773	551343	551691	580125
540774	551349	551692	580126
540781	551411	551693	580131
540782	551412	551694	580132

580133	59069990	600642	610451
580134	590700	600643	610452
580135	590800	600644	610453
580136	590900	600690	610459
580190	600110	610110	610461
580211	600121	610120	610462
580219	600122	610130	610463
580220	600129	610190	610469
580230	600191	610210	610510
580310	600192	610220	610520
580390	600199	610230	610590
580410	600240	610290	610610
580421	600290	610311	610620
580429	600310	610312	610690
58043010	600320	610319	610711
58043090	600330	610321	610712
580500	600340	610322	610719
ex580610 (30)	600390	610323	610721
580620	600410	610329	610722
580631	600490	610331	610729
580632	600510	610332	610791
580639	600521	610333	610792
ex580640 (31)	600522	610339	610799
580810	600523	610341	610811
580890	600524	610342	610819
580900	600531	610343	610821
58101010	600532	610349	610822
58101090	600533	610411	610829
581091	600534	610412	610831
581092	600541	610413	610832
581099	600542	610419	610839
581100	600543	610421	610891
590110	600544	610422	610892
59019090	600590	610423	610899
ex590310 (32)	600610	610429	610910
ex590320 (33)	600621	610431	610990
ex590390 (34)	600622	610432	611011
590410	600623	610433	611012
590490	600624	610439	611019
590500	600631	610441	611020
590610	600632	610442	611030
59069110	600633	610443	611090
59069190	600634	610444	611110
59069910	600641	610449	611120

611130	620213	620463	621131
611190	620219	620469	621132
611211	620291	620510	621133
611212	620292	620520	62113910
611219	620293	620530	62113990
611220	620299	620590	621141
611231	620311	620610	621142
611239	620312	620620	621143
611241	620319	620630	62114910
611249	620321	620640	62114990
61130010	620322	620690	621210
61130090	620323	620711	621220
611410	620329	620719	621230
611420	620331	620721	62129010
611430	620332	620722	62129090
611490	620333	620729	621310
611511	620339	620791	621320
611512	620341	620792	621390
611519	620342	620799	621410
611520	620343	620811	621420
61159190	620349	620819	621430
61159290	620411	620821	621440
61159390	620412	620822	621490
61159990	620413	620829	621510
61161010	620419	620891	621520
61161090	620421	620892	621590
611691	620422	620899	62160010
611692	620423	620910	62160090
611693	620429	620920	62171010
611699	620431	620930	62171090
611710	620432	620990	62179010
611720	620433	62101010	62179090
611780	620439	62101090	630110
611790	620441	62102010	630120
620111	620442	62102090	630130
620112	620443	62103010	630140
620113	620444	62103090	630190
620119	620449	62104010	630210
620191	620451	62104090	630221
620192	620452	62105010	630222
620193	620453	62105090	630229
620199	620459	621111	630231
620211	620461	621112	630232
620212	620462	621120	630239

630240	630900	660110	690810
630251	640110	660191	690890
630252	640191	660199	691010
630253	640192	660200	691090
630259	640199	660310	691110
630260	640212	660320	691190
630291	640219	660390	691200
630292	640220	670100	691310
630293	640230	670210	691390
630299	640291	670290	691410
630311	640299	670300	691490
630312	640312	670411	700312
630319	640319	670419	ex700319 (37)
630391	640320	670420	700330
630392	640330	670490	700420
630399	640340	68022110	ex700490 (38)
630411	640351	68022190	ex700510 (39)
630419	640359	680222	700521
630491	640391	680223	70052990
630492	640399	680229	ex700600 (40)
630493	640411	680291	700711
630499	640419	680292	700719
630510	640420	680293	700721
630520	640510	680299	700729
630532	640520	680510	700800
630533	640590	680520	700910
630539	ex640610 (35)	680911	700991
630590	640620	680919	700992
630611	64069110	ex680990 (36)	ex701090(41)
630612	64069190	681011	701310
630619	64069910	681019	701321
630621	64069990	681091	701329
630622	650100	681099	701331
630629	650200	681130	701332
630631	650300	681190	701339
630639	650400	681310	701391
630641	650510	681390	701399
630649	650590	690410	ex701400 (42)
630691	65061010	690490	701610
630699	65061090	690510	701810
630710	650691	690590	701820
63079030	650692	690600	701890
63079090	650699	690710	701952
630800	650700	690790	711311

711319	721113	72179090	ex730459 (49)
711320	721114	722100	ex730490 (50)
711411	721119	722211	730520
711419	721123	722219	730531
711420	721129	722220	730539
ex711610 (43)	721190	722230	730590
ex711620 (44)	721220	722240	730610
711711	721230	722410	730620
71171910	721240	722490	730630
71171990	721250	722520	730640
71179010	721260	722530	730650
71179090	721310	722540	730660
720110	721320	722550	730690
720120	721391	722591	730711
720450	721399	722592	730719
720510	721410	722599	730810
720610	721420	722620	730820
720711	721430	722691	730830
720712	721491	722693	730840
720719	721499	722694	73089010
720720	721510	722699	73089090
ex720810 (45)	721550	722710	730900
ex720825 (46)	721590	722720	731010
720826	721610	722790	731021
720827	721621	722810	ex731029 (51)
720837	721622	722820	73110010
720838	721631	722830	73110090
720839	721632	722840	73121010
720840	721633	722850	73121090
720851	721640	722860	73129010
720852	721650	722870	73129090
720853	721661	722880	731300
720854	721669	722910	731412
720890	721691	722920	731413
720990	721699	722990	731414
721020	72171010	730110	731419
721030	72171090	730120	731420
721041	72172010	730210	731431
721049	72172020	730290	731439
721050	72172090	730300	731441
721061	72173010	ex730451 (48)	731442
721069	72173090	730511	731449
721070	72179010	730512	731450
ex721090 (47)	72179020	730519	731511

731512	732410	76169990	84182990
731519	732421	800700	841830
731520	732429	821000	841840
731581	732490	821110	84185090
731582	732510	821191	84186911
731589	732591	821192	841891
731590	732599	821193	84189911
73170010	732611	821195	84189912
73170090	732619	821420	841911
731811	732620	ex821490 (54)	841919
731812	73269010	821510	84199010
731813	73269020	821520	84199090
731814	73269090	821591	84211210
731815	741700	821599	842211
731816	741811	83014010	84229010
731819	741819	830400	84248990
731821	741820	830621	84249010
731822	741910	830629	84249090
731823	741991	830630	842790
731824	74199910	ex830890 (55)	84313110
731829	74199990	831000	845011
731910	750810	ex840219 (56)	845012
731920	75089020	840721	845019
731930	75089090	84082010	845020
731990	ex760410 (52)	84137010	845090
732010	760421	841381	845121
732020	76081010	84143020	845240
732090	76081090	841451	84798910
732111	76082010	84145910	848030
732112	76082090	841460	84818010
732113	760900	841490	84832010
732181	761010	841510	84832090
732182	761090	841520	84833010
732183	761100	841581	84833090
732190	761210	841582	84834090
732211	ex761290 (53)	841583	85014020
732219	761300	ex841590 (57)	850211
732290	761410	84181010	850212
732310	761490	84181090	ex850213 (58)
732391	761511	84182110	ex850410 (59)
732392	761519	84182190	850431
732393	761520	84182210	85044010
732394	761610	84182290	ex850610 (60)
732399	761691	84182910	ex850630 (61)

ex850640 (62)	851939	ex853620 (67)	871631
850650	851940	85365010	871639
850660	851992	ex853661 (68)	871640
ex850680 (63)	851993	85366910	871680
ex850690 (64)	85199990	85366990	900311
ex850710 (65)	852010	ex853720 (69)	900319
ex850720 (66)	852020	853810	900390
850740	852032	853890	900410
850910	852033	ex853922 (70)	900490
850920	852039	85393110	900510
850930	85209090	853932	ex900580 (76)
850940	852110	85442090	ex900590 (77)
850980	852190	85444110	ex900651 (78)
850990	852210	85444910	ex900652 (79)
851010	85229020	85445110	ex900653 (80)
851020	85229090	85445910	ex900659 (81)
851030	85233090	ex854460 (71)	ex901831 (82)
851610	852410	870120	902830
851621	852432	870210	91011110
85162990	85243990	870290	91011210
851631	85245190	870321	91011910
851632	85245390	87032210	91012110
851633	85251090	87033110	91012910
851650	852530	ex870410 (72)	91019110
851660	852712	87042110	91019910
851671	852713	87042190	911110
851672	852719	ex870422 (73)	911120
851679	852721	ex870423 (74)	911180
851680	852729	87043110	911190
85181010	852731	87043190	911310
85181090	852732	87049010	911320
851821	852739	87049090	911390
851822	85279010	870600	920810
85182910	85279090	870710	920890
85182990	85281290	870790	930591
85183010	852813	87111010	930599
85183090	852821	87112010	930610
851840	852830	87113010	930621
851850	85291020	87114010	930629
851890	85291090	87115010	93063010
851910	85299090	87119010	93063091
851921	85311010	87120010	93063099
851929	85351010	ex871499 (75)	93069010
851931	85361010	871620	93069090

940110	940429	960190	960920
940120	940430	96020010	960990
940130	940490	96020090	961210
940140	940510	960310	961220
940150	940520	ex960329 (84)	961310
940161	940530	96033090	961320
940169	94054010	ex960390 (85)	96138090
940171	94054020	960500	ex961390 (92)
940179	94054090	960621	961420
940180	940550	960622	961490
940190	940560	960629	961511
940310	940591	960630	961519
940320	940592	960711	961590
940330	940599	960719	961610
940340	940600	ex960810 (86)	961620
940350	95021010	ex960839 (87)	970110
940360	950430	ex960840 (88)	970190
940370	950440	960850	970200
940380	ex950490 (83)	ex960860 (89)	970300
940390	950510	ex960891 (90)	970400
940410	950590	96089910	
940421	960110	ex960910 (91)	

List 4

85014010
85015110
85015220
87032290
87032310
87032320
87032330
87032390

87032410
87032420
87032490
87033190
87033210
87033220
87033230
87033290

87033310
87033320
87033390
87039010
87039020
87039090
871610

Annex of List 1

Reference Number in List 1	HS CODE	Description of items
	250100	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water
1	ex250100	Sodium chloride, medically prepared
	250510	Silica sand and quartz sands
2	ex250510	Other than artificially coloured
	251741	Of marble
3	ex251741	Granules, chippings and powder of natural colour
	252020	Plasters
4	ex252020	Specially prepared for use in dentistry
	252620	Crushed or powdered
5	ex252620	Pharmacopoeial talc
	271113	Butanes
6	ex271113	Other than in containers, put up for retail sale
	321410	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings
7	ex321410	Glaziers' putty including those used for fixing the electric lamp holders
	340211	Anionic
8	ex340211	Other than put up for retail sale
	340212	Cationic
9	ex340212	Other than put for up retail sale
	340213	Non-ionic
10	ex340213	Other than put up for retail sale
	340219	Other
11	ex340219	Other than put up for retail sale
	340490	Other
12	ex340490	Other than stamp waxes for office use, in sticks, cakes or the like
	340700	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
13	ex340700	Dental wax and other preparations for use in dentistry
	381111	Based on lead compounds
14	ex381111	Other than put up for retail sale
	381129	Other
15	ex381129	Other than put up for retail sale

Annex of List 1

Reference Number in List 1	HS CODE	Description of items
	381190	Other
16	ex381190	Other than put up for retail sale
	391710	Artificial guts (sausage casings) of hardened protein or of cellulosic materials
17	ex391710	Obtained directly in its tube form
	39219090	Other
18	ex39219090	Kraft paper plates saturated with resins for the manufacture of insulators
	400220	Butadiene rubber
19	ex400220	In primary forms
	401700	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber
20	ex401700	Waste and scrap
	441700	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
21	ex441700	Boots or shoes lasts
	481950	Other packing containers, including record sleeves
22	ex481950	Packing containers of paper and paperboard, covered with a layer or layers of plastic, whether or not including thin metal sheets
	510510	Carded wool
23	ex510510	Wool tops, white
	560210	Needleloom felt and stitch-bonded fiber fabrics
24	ex560210	Needleloom felt, not impregnated or coated
	681290	Other
25	ex681290	Boards
	681520	Articles of peat
26	ex681520	For agricultural purposes
	700231	Of fused quartz or other fused silica
27	ex700231	Glass tubes for medicine ampoules industry
	701939	Other
28	ex701939	Non woven webs or yarn
	710813	Other semi-manufactured forms
29	ex710813	Bars, rods, wires and shapes (profiles)
	711011	Unwrought or in powder form
30	ex711011	Unwrought (unworked)
	711019	Other
31	ex711019	Bars, rods, wires and shapes (profiles)
	711021	Unwrought or in powder form
32	ex711021	Unwrought (unworked)
	711029	Other
33	ex711029	Bars, rods, wires and shapes (profiles)

Annex of List 1

Reference Number in List 1	HS CODE	Description of items
	711031	Unwrought or in powder form
34	ex711031	Unwrought (unworked)
	711039	Other
35	ex711039	Bars, rods, wires and shapes (profiles)
	721011	Of a thickness of 0.5 mm or more
36	ex721011	Electric tin plates not polished or printed for foodstuff cans industry
	721012	Of a thickness less than 0.5 mm
37	ex721012	Electric tin plates not polished or printed for foodstuff cans industry
	721090	Other
38	ex721090	Of steel lined with other base metal, prepared for the manufacturing of plain bearing housing
	721210	Plated or coated with tin
39	ex721210	Electric tin plates not polished or printed for foodstuff cans industry
	740710	Of refined copper
40	ex740710	Rods, in coils, of a kind used in electric wire drawing industry
	740722	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)
41	ex740722	Rods, in coils, of a kind used in electric wire drawing industry
	740729	Other
42	ex740729	Rods, in coils, of a kind used in electric wire drawing industry
	741021	Of refined copper
43	ex741021	Copper foil backed with paperboard, plastics or similar backing material for manufacturing electrical printed circuits
	741022	Of copper alloys
44	ex741022	Copper foil backed with paperboard, plastics or similar backing material for manufacturing electrical printed circuits
	760611	Of aluminum, not alloyed
45	ex760611	For manufacturing foodstuffs containers or offset printing plates up to 0.5 mm
	760612	Of aluminum alloys
46	ex760612	For manufacturing the foodstuffs containers or offset printing plates up to 0.5 mm
	760691	Of aluminum, not alloyed
47	ex760691	For manufacturing the foodstuffs containers or offset printing plates up to 0.5 mm
	760692	Of aluminum alloys

Annex of List 1

Reference Number in List 1	HS CODE	Description of items
48	ex760692	For manufacturing the foodstuffs containers or offset printing plates up to 0.5 mm
	760711	Rolled but not further worked
49	ex760711	For manufacturing the foodstuffs containers or offset printing plates
	760719	Other
50	ex760719	For manufacturing foodstuffs containers or offset printing plates
	760720	Backed
51	ex760720	For manufacturing the foodstuffs containers or offset printing plates
	830890	Other, including parts
52	ex830890	Buckles for manufacturing ready-made clothes, footwear, travel boots, handbags and belts
	840219	Other vapor generating boilers, including hybrid boilers
53	ex840219	More than 16 ton v/hour
	840733	Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc
54	ex840733	For cycles or motorcycles, for tractors and for motor vehicles of public transport, motor vehicles of goods transport, or special purpose vehicles
	84082090	Other
55	ex84082090	Of a power 735 kW and more
	841861	Compression-type units whose condensers are heat-exchangers
56	ex841861	Refrigerating units for cold storage plants or for industrial purpose
	842310	Personal weighing machines, including baby scales; household scales
57	ex842310	Personal weighing machines
	850213	Of an output exceeding 375 kVA
58	ex850213	More than 1000 kVA
	853620	Automatic circuit breakers
59	ex853620	For factories manufacturing control panels
	870410	Dumpers designed for off-highway use
60	ex870410	Of net load capacity (without trailers) not less than 32 ton or 20 m ³
	870422	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes
61	ex870422	Mine's cars (shuttle cars) and vehicles move on rail ways
	870423	g.v.w. exceeding 20 tonnes
62	ex870423	Mine's cars (shuttle cars) and vehicles move on rail ways

Annex of List 1

Reference Number in List 1	HS CODE	Description of items
	870840	Gear boxes (transmissions)
63	ex870840	For tractors, other than motor vehicles type
	900580	Other instruments
64	ex900580	Astronomical instruments (e.g. Optical telescopes and monoculars) and mountings thereof, other than instruments for radio-astronomy
	900590	Parts and accessories (including mountings)
65	ex900590	Astronomical instruments (e.g. Optical telescopes and monoculars) and mountings thereof, other than instruments for radio-astronomy
	901831	Syringes, with or without needles
66	ex901831	Disposable hypodermic syringes of plastic of a capacity exceeding 10 cm ³ and other disposable hypodermic syringes

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
	250100	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water
1	ex250100	Other than medically prepared sodium chloride
	250510	Silica sand and quartz sands
2	ex250510	Artificially coloured
	251741	Of marble
3	ex251741	Other than granules, chippings and powder of natural colour
	252020	Plasters
4	ex252020	Other than prepared for use in dentistry
	252329	Other
5	ex252329	Packed
	252620	Crushed or powdered
6	ex252620	Other than pharmacopoeial talc
	271113	Butanes
7	ex271113	In containers, put up for retail sale
	320810	Based on polyesters
8	ex320810	Varnishes including lacquers
	320820	Based on acrylic or vinyl polymers
9	ex320820	Varnishes including lacquers
	320890	Other
10	ex320890	Varnishes including lacquers
	320910	Based on acrylic or vinyl polymers
11	ex320910	Varnishes including lacquers
	320990	Other
12	ex320990	Varnishes including lacquers
	321000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
13	ex321000	Other than paints including enamels
	321290	Other
14	ex321290	Pigments prepared in oil base or the like and dyes or other colouring matter put up in forms or packing for retail sale
	321410	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings
15	ex 321410	Other than glaziers' putty including those used for fixing the electric lamps holders

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
	340211	Anionic
16	ex 340211	Put up for retail sale
	340212	Cationic
17	ex 340212	Put up for retail sale
	340213	Non-ionic
18	ex 340213	Put up for retail sale
	340219	Other
19	ex 340219	Put up for retail sale
	340490	Other
20	ex340490	Stamp waxes for office use, in sticks, cakes or the like
	340700	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
21	ex 340700	Other than dental wax and other preparations for use in dentistry
	381111	Based on lead compounds
22	ex 381111	Put up for retail sale
	381129	Other
23	ex381129	Put up for retail sale
	381190	Other
24	ex381190	Put up for retail sale
	391721	Of polymers of ethylene
25	ex391721	Obtained directly in its tube form
	391722	Of polymers of propylene
26	ex391722	Obtained directly in its tube form
	391723	Of polymers of vinyl chloride
27	ex391723	Obtained directly in its tube form
	391729	Of other plastics
28	ex391729	Obtained directly in its tube form
	391731	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa
29	ex391731	Obtained directly in its tube form
	391732	Other, not reinforced or otherwise combined with other materials, without fittings
30	ex391732	Obtained directly in its tube form

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
	39219090	Other
31	ex 39219090	Other than kraft paper plates saturated with resins for the manufacture of insulators and mirrors
	392310	Boxes, cases, crates and similar articles
32	ex392310	Used in packing milk or its products
	392321	Of polymers of ethylene
33	ex392321	Used in packing milk or its products
	392610	Office or school supplies
34	ex 392610	Erasers for pencils and duplicator stencils perforated and prepared for direct use
	400220	Butadiene rubber
35	ex 400220	Other than in primary forms
	401700	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber
36	ex401700	Other than waste and scrap
	510510	Carded wool
37	ex510510	Wool tops, other than white
	511000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.
38	ex511000	Other than put up for retail sale
	511300	Woven fabrics of coarse animal hair or of horsehair
39	ex 511300	Used in wadding
	531090	Other
40	ex 531090	Of jute
	531100	Woven fabrics of other vegetable textile fibers; woven fabrics of paper yarn
41	ex 531100	Other than of ramie
	540110	Of synthetic filaments
42	ex 540110	Other than put up for retail sale
	540120	Of artificial filaments
43	ex 540120	Other than put up for retail sale
	550810	Of synthetic staple fibers
44	ex 550810	Other than put up for retail sale
	550820	Of artificial staple fibers
45	ex 550820	Other than put up for retail sale
	560210	Needle loom felt and stitch-bonded fiber fabrics
46	ex 560210	Other than needleloom felt, not impregnated or coated
	580610	Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
47	ex 580610	Nylon galloons for type writer ribbons, not inked and ribbons imported for the factories of ready-made clothes and blankets for industrialization purposes
	580640	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
48	ex580640	Nylon galloons for type writer ribbons, not inked and ribbons imported for the factories of ready-made clothes and blankets for industrialization purposes
	590310	With poly(vinyl chloride)
49	ex 590310	Treated to be used as wadding
	590320	With polyurethane
50	ex 590320	Treated to be used as wadding
	590390	Other
51	ex 590390	Treated to be used as wadding
	640610	Uppers and parts thereof, other than stiffeners
52	ex 640610	Upper leather for sports footwear
	680990	Other articles
53	ex680990	Moulds for industrial purposes
	681290	Other
54	ex681290	Other than boards
	681520	Articles of peat
55	ex 681520	Not for agricultural purposes
	700231	Of fused quartz or other fused silica
56	ex700231	Other than glass tubes for medicine ampoules industry
	700319	Other
57	ex 700319	Of a thickness not exceeding 5mm
	700490	Other glass
58	ex 700490	Of a thickness not exceeding 5mm
	700510	Non-wired glass, having an absorbent, reflecting or non-reflecting layer
59	ex 700510	Of a thickness not exceeding 5mm
	700600	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials
60	ex 700600	Articles from incomplete optical glass
	701090	Other
61	ex 701090	Big bottles 35 litter or more and bottles and other containers for packing eye drops and noise drops, plasma, glucose, liquid blood and like of medical preparations

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
	701400	Signalling glassware and optical elements of glass (other than those of heading 70.15) not optically worked
62	ex701400	Optical glass
	701939	Other
63	ex701939	Other than non woven webs or yarn
	710813	Other semi-manufactured forms
64	ex710813	Other than bars, rods, wires and shapes (profiles)
	711011	Unwrought or in powder form
65	ex711011	In powder form
	711019	Other
66	ex711019	Foils
	711021	Unwrought or in powder form
67	ex711021	In powder form
	711029	Other
68	ex711029	Foils
	711031	Unwrought or in powder form
69	ex711031	In powder form
	711039	Other
70	ex711039	Foils
	711610	Of natural or cultured pearls
71	ex 711610	For industrial purposes or for laboratories
	711620	Of precious or semi-precious stones (natural, synthetic or reconstructed)
72	ex711620	For industrial purposes or for laboratories
	720810	In coils, not further worked than hot-rolled, with patterns in relief
73	ex720810	Of a thickness exceeding 10 mm
	720825	Of a thickness of 4.75 mm or more
74	ex720825	Of a thickness exceeding 10 mm
	721011	Of a thickness of 0.5 mm or more
75	ex721011	Other than electric tin plates not polished or printed for foodstuff cans industry
	721012	Of a thickness less than 0.5 mm
76	ex721012	Other than electric tin plates not polished or printed for foodstuff cans industry
	721090	Other
77	ex721090	Grooved, ribbed, lozenged, perforated or covered with designs, reliefs, obtained by rolling or stamping
	721210	Plated or coated with tin

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
78	ex721210	Other than electric tin plates not polished or printed for foodstuff cans industry
	730451	Cold-drawn or cold-rolled (cold-reduced)
79	ex730451	Other than of high pressure used in waterfalls for generating electricity, of inner diameter exceeding 400 mm and a wall thickness exceeding 10.5 mm
	730459	Other
80	ex730459	Other than of high pressure used in waterfalls for generating electricity, of inner diameter exceeding 400 mm and a wall thickness exceeding 10.5 mm
	730490	Other
81	ex730490	Other than of high pressure used in waterfalls for generating electricity, of inner diameter exceeding 400 mm and a wall thickness exceeding 10.5 mm
	731029	Other
82	ex731029	Cans for packing foodstuff
	740710	Of refined copper
83	ex740710	Other than rods, in coils, of a kind used in electric wire drawing industry
	740722	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)
84	ex740722	Other than rods, in coils, of a kind used in electric wire drawing industry
	740729	Other
85	ex740729	Other than rods, in coils, of a kind used in electric wire drawing industry
	741021	Of refined copper
86	ex741021	Other than copper foil backed with paperboard, plastics or similar backing material for manufacturing electrical printed circuits for manufacturing of electrical printed circuits
	741022	Of copper alloys
87	ex741022	Other than copper foil backed with paperboard, plastics or similar backing material for manufacturing electrical printed circuits for manufacturing of electrical printed circuits
	760410	Of aluminum, not alloyed
88	ex760410	Other than hollow profiles
	760611	Of aluminum, not alloyed
89	ex760611	Other than for manufacturing the foodstuffs containers or offset printing plates up to 0.5 mm

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
	760612	Of aluminum alloys
90	ex760612	Other than for manufacturing the foodstuffs containers or offset printing plates up to 0.5 mm
	760691	Of aluminum, not alloyed
91	ex760691	Other than for manufacturing the foodstuffs containers or offset printing plates up to 0.5 mm
	760692	Of aluminum, alloys
92	ex760692	Other than for manufacturing the foodstuffs containers or offset printing plates up to 0.5 mm
	760711	Rolled but not further worked
93	ex760711	Other than for manufacturing the foodstuffs containers or offset printing plates
	760719	Other
94	ex760719	Other than for manufacturing the foodstuffs containers or offset printing plates
	760720	Backed
95	ex760720	Other than for manufacturing the foodstuffs containers or offset printing plates
	761290	Other
96	ex761290	Other than aerosol cans
	821490	Other
97	ex 821490	Hair clippers and hair clippers for animals and parts and accessories thereof , scissors for agriculture and horticulture and the like
	830890	Other, including parts
98	ex830890	Other than buckles for manufacturing ready-made clothes, footwear, travel boots, handbags and belts and beads and spangles
	840733	Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc
99	ex840733	Other than for cycles or motorcycles, for tractors and for motor vehicles of public transport, motor vehicles of goods transport, or special purpose vehicles
	84082090	Other
100	ex84082090	Of a power more than 92 kW and less than 735 kW
	841590	Parts
101	ex 841590	Air-conditioning machines' covers
	841861	Compression-type units whose condensers are heat-exchangers

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
102	ex841861	Other than refrigerating units for cold storage plants or for industrial purpose
	842310	Personal weighing machines, including baby scales; household scales
103	ex842310	Other than personal weighing machines
	850410	Ballasts for discharge lamps or tubes
104	ex 850410	Other than from 18 to 60 watt (not electronic)
	850610	Manganese dioxide
105	ex 850610	Other than torch, medium and small sizes
	850630	Mercuric oxide
106	ex 850630	Other than torch, medium and small sizes
	850640	Silver oxide
107	ex 850640	Other than torch, medium and small sizes
	850680	Other primary cells and primary batteries
108	ex 850680	Other than torch, medium and small sizes
	850690	Parts
109	ex 850690	Other than batteries parts for torch, medium sizes, and small sizes
	850710	Lead-acid, of a kind used for starting piston engines
110	ex 850710	With a capacity more than 1300 kVA /hour
	850720	Other lead-acid accumulators
111	ex 850720	With a capacity more than 1300 kVA /hour
	853620	Automatic circuit breakers
112	ex853620	Other than for factories manufacturing control panels and small apparatus up to 100 AMP
	853661	Lamp-holders
113	ex 853661	Other than fluorescent lamp holders with screw and starters base
	853720	For a voltage exceeding 1,000 V
114	ex 853720	Other than those for voltage from 1,000 V to 24 kV and power distribution cabinets up to 1500 kVA
	853922	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V
115	ex 853922	Other than common lamps from 10 to 200 W, voltage up to 240 V
	854460	Other electric conductors, for a voltage exceeding 1,000 V

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
116	ex 854460	Other than plastic insulated wires with (pvc) including control cables and under ground and surface telephone wires and cables, insulated with paper or plastic, injected with jelly
	870840	Gear boxes (transmissions)
117	ex 870840	Other than (for tractors other than motor vehicles type)
	871499	Other
118	ex 871499	Other than (handlebars for bicycles of normal type, size from 12 up to 28 inches)
	900651	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm
119	ex900651	Other than portable
	900652	Other, for roll film of a width less than 35 mm
120	ex900652	Other than portable
	900653	Other, for roll film of a width of 35 mm
121	ex900653	Other than portable
	900659	Other
122	ex900659	Other than portable
	950490	Other
123	ex950490	Other than equipped with engines or machines for use in public stores
	960329	Other
124	ex960329	Shaving brushes
	960390	Other
125	ex 960390	Prepared knots and tufts for broom or brush making
	960810	Ball point pens
126	ex960810	Other than plastic ball point pens and ball point pens of precious metal
	960839	Other
127	ex 960839	Other than fountain pens of precious metals
	960840	Propelling or sliding pencils
128	ex 960840	Other than of precious metals
	960860	Refills for ball point pens, comprising the ball point and ink-reservoir
129	ex960860	Other than pen points for manufacturing plastic ball point pens
	960891	Pen nibs and nib points
130	ex960891	Other than of precious metal
	960910	Pencils and crayons, with leads encased in a rigid sheath

Annex of List 2

Reference Number in List 2	HS CODE	Description of items
131	ex960910	Other than pencils with leads encased in a rigid sheath
	961390	Parts
132	ex 961390	For auto-ignited gas burners and heaters

Annex of List 3

Reference Number in List 3	HS CODE	Description of items
	252329	Other
1	ex252329	Unpacked
	320810	Based on polyesters
2	ex320810	Other than varnishes including lacquers
	320820	Based on acrylic or vinyl polymers
3	ex320820	Other than varnishes including lacquers
	320890	Other
4	ex320890	Other than varnishes including lacquers
	320910	Based on acrylic or vinyl polymers
5	ex320910	Paints including enamels
	320990	Other
6	ex320990	Paints including enamels
	321000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather
7	ex321000	Paints including enamels
	321290	Other
8	ex321290	Other than pigments prepared in oil base or the like and dyes and other colouring matter put up in forms or packings for retail sale
	391710	Artificial guts (sausage casings) of hardened protein or of cellulosic materials
9	ex391710	Other than obtained directly in its tube form
	391721	Of polymers of ethylene
10	ex391721	Other than obtained directly in its tube form
	391722	Of polymers of propylene
11	ex391722	Other than obtained directly in its tube form
	391723	Of polymers of vinyl chloride
12	ex391723	Other than obtained directly in its tube form
	391729	Of other plastics
13	ex391729	Other than obtained directly in its tube form
	391731	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa
14	ex391731	Other than obtained directly in its tube form
	391732	Other, not reinforced or otherwise combined with other materials, without fittings
15	ex391732	Other than obtained directly in its tube form
	3921090	Other
16	ex 3921090	Mirrors
	392310	Boxes, cases, crates and similar articles

Annex of List 3

Reference Number in List 3	HS CODE	Description of items
17	ex392310	Other than used in packing milk or its products
	392321	Of polymers of ethylene
18	ex392321	Other than used in packing milk or its products
	392610	Office or school supplies
19	ex 392610	Other than erasers for pencils and duplicator stencils perforated and prepared for direct use
	441700	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood
20	ex441700	Other than boots or soles lasts
	481950	Other packing containers, including record sleeves
21	ex 481950	Other than packing containers of paper and paperboard, covered with a layer or layers of plastic, whether or not including thin metal sheets
	511000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.
22	ex511000	Put up for retail sale
	511300	Woven fabrics of coarse animal hair or of horsehair
23	ex511300	Other than of a kind used in wadding
	531090	Other
24	ex 531090	Other than of jute
	531100	Woven fabrics of other vegetable textile fibers; woven fabrics of paper yarn
25	ex 531100	Of ramie
	540110	Of synthetic filaments
26	ex 540110	Put up for retail sale
	540120	Of artificial filaments
27	ex 540120	Put up for retail sale
	550810	Of synthetic staple fibers
28	ex 550810	Put up for retail sale
	550820	Of artificial staple fibers
29	ex 550820	Put up for retail sale
	580610	Woven pile fabrics (including terry toweling and similar terry fabrics) and chenille fabrics
30	ex580610	Other than nylon galloons for type writer ribbons, not inked and ribbons imported for the factories of ready-made clothes and blankets for industrialization purposes
	580640	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)

Annex of List 3

Reference Number in List 3	HS CODE	Description of items
31	ex580640	Other than nylon galloons for type writer ribbons, not inked and ribbons imported for the factories of ready-made clothes and blankets for industrialization purposes
	590310	With poly(vinyl chloride)
32	ex 590310	Other than treated to be used as wadding
	590320	With polyurethane
33	ex 590320	Other than treated to be used as wadding
	590390	Other
34	ex 590390	Other than treated to be used as wadding
	640610	Uppers and parts thereof, other than stiffeners
35	ex 640610	Other than upper leather for sports footwear
	680990	Other articles
36	ex680990	Other than moulds for industrial purposes
	700319	Other
37	ex 700319	Of a thickness exceeding 5mm
	700490	Other glass
38	ex 700490	Of a thickness exceeding 5mm
	700510	Non-wired glass, having an absorbent, reflecting or non-reflecting layer
39	ex 700510	Of a thickness exceeding 5mm
	700600	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials
40	ex 700600	Other than articles from incomplete optical glass
	701090	Other
41	ex 701090	Other than big bottles 35 litter or more and bottles and other containers for packing eye drops and noise drops, plasma, glucose, liquid blood and like of medical preparations
	701400	Signalling glassware and optical elements of glass (other than those of heading 70.15) not optically worked
42	ex 701400	Other than optical glass
	711610	Of natural or cultured pearls
43	ex 711610	Not for industrial purposes or for laboratories
	711620	Of precious or semi-precious stones (natural, synthetic or reconstructed)
44	ex711620	Not for industrial purposes or for laboratories

Annex of List 3

Reference Number in List 3	HS CODE	Description of items
	720810	In coils, not further worked than hot-rolled, with patterns in relief
45	ex720810	Of a thickness not exceeding 10 mm
	720825	Of a thickness of 4.75 mm or more
46	ex720825	Of a thickness not exceeding 10 mm
	721090	Other
47	ex721090	Cut of shapes other than squares or rectangulars and others including that contains by weight 0.6% or more of carbon
	730451	Cold-drawn or cold-rolled (cold-reduced)
48	ex730451	Of high pressure, used in waterfalls for generating electricity, of inner diameter exceeding 400 mm and a wall thickness exceeding 10.5 mm
	730459	Other
49	ex 730459	Of high pressure used in waterfalls for generating electricity, of inner diameter exceeding 400 mm and a wall thickness exceeding 10.5 mm
	730490	Other
50	ex 730490	Of high pressure used in waterfalls for generating electricity, of inner diameter exceeding 400 mm and a wall thickness exceeding 10.5 mm
	731029	Other
51	ex731029	Other than cans for packing foodstuff
	760410	Of aluminum, not alloyed
52	ex760410	Hollow profiles
	761290	Other
53	ex761290	Aerosol cans
	821490	Other
54	ex 821490	Handles of normal metal for articles in code 8214
	830890	Other, including parts
55	ex830890	Beads and spangles
	840219	Other vapor generating boilers, including hybrid boilers
56	ex840219	Up to 16 ton v/hour
	841590	Parts
57	ex 841590	Other than air-conditioning machines' covers
	850213	Of an output exceeding 375 kVA
58	ex850213	Up to 1000 kVA
	850410	Ballasts for discharge lamps or tubes
59	ex 850410	From 18 to 60 watt not electronic

Annex of List 3

Reference Number in List 3	HS CODE	Description of items
	850610	Manganese dioxide
60	ex 850610	Torch, medium and small sizes
	850630	Mercuric oxide
61	ex 850630	Torch, medium and small sizes
	850640	Silver oxide
62	ex 850640	Torch, medium and small sizes
	850680	Other primary cells and primary batteries
63	ex 850680	Torch, medium and small sizes
	850690	Parts
64	ex 850690	Batteries parts for torch, medium sizes, and small sizes
	850710	Lead-acid, of a kind used for starting piston engines
65	ex 850710	Other
	850720	Other lead-acid accumulators
66	ex 850720	Other
	853620	Automatic circuit breakers
67	ex853620	For small apparatus up to 100 AMP
	853661	Lamp-holders
68	ex 853661	Florescent lamp holders with screw and starters base
	853720	For a voltage exceeding 1,000 V
69	ex 853720	For voltage from 1,000 V to 24 kV and power distribution cabins up to 1500 kVA
	853922	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V
70	ex 853922	Common lamps from 10 to 200 W, voltage up to 240 V
	854460	Other electric conductors, for a voltage exceeding 1,000 V
71	ex 854460	Plastic insulated wires with (pvc) including control cables and under ground and surface telephone wires and cables, insulated with paper or plastic, injected with jelly
	870410	Dumpers designed for off-highway use
72	ex870410	Other than those of net load capacity (without trailers) not less than 32 t or 20 m ³
	870422	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes
73	ex 870422	Other than mine's cars (shuttle cars) and vehicles move on rail ways
	870423	g.v.w. exceeding 20 tonnes
74	ex 870423	Other than mine's cars (shuttle cars) and vehicles move on rail ways

Annex of List 3

Reference Number in List 3	HS CODE	Description of items
	871499	Other
75	ex 871499	Hand lebars for bicycles of normal type, size from 12 up to 28 inches
	900580	Other instruments
76	ex 900580	Other
	900590	Parts and accessories (including mountings)
77	ex 900590	Other
	900651	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm
78	ex900651	Portable
	900652	Other, for roll film of a width less than 35 mm
79	ex900652	Portable
	900653	Other, for roll film of a width of 35 mm
80	ex900653	Portable
	900659	Other
81	ex900659	Portable
	901831	Syringes, with or without needles
82	ex901831	Disposable hypodermic syringes of plastic, of a capacity up to 10 cm ³
	950490	Other
83	ex950490	Other than equipped with engines or machines for use in public stores
	960329	Other
84	ex960329	Other than shaving brushes
	960390	Other
85	ex 960390	Other than prepared knots and tufts for broom or brush making
	960810	Ball point pens
86	ex960810	Plastic ball point pens and ball point pens of precious metal
	960839	Other
87	ex 960839	Fountain pens of precious metals
	960840	Propelling or sliding pencils
88	ex 960840	Of precious metals
	960860	Refills for ball point pens, comprising the ball point and ink-reservoir
89	ex960860	Pen points for manufacturing plastic ball point pens
	960891	Pen nibs and nib points
90	ex960891	Of precious metal

Annex of List 3

Reference Number in List 3	HS CODE	Description of items
	960910	Pencils and crayons, with leads encased in a rigid sheath
91	ex960910	Pencils with leads encased in a rigid sheath
	961390	Parts
92	ex 961390	For non auto-ignited gas burners and heaters

PROTOCOL II

(Referred to in Article 10)

EXCHANGE OF CONCESSIONS IN BASIC AGRICULTURAL, PROCESSED AGRICULTURAL AND FISHERY PRODUCTS BETWEEN THE ARAB REPUBLIC OF EGYPT AND THE REPUBLIC OF TURKEY

1. The products originating in the Republic of Turkey listed in Table A to this Protocol shall be imported into the Arab Republic of Egypt according to the conditions established in this Table and attached to this Protocol.
2. The products originating in the Arab Republic of Egypt listed in Table B to this Protocol shall be imported into the Republic of Turkey according to the conditions established in this Table and attached to this Protocol.
3. The Parties shall grant preferential treatment to each other as regards the products listed in Table A and Table B of this Protocol in compliance with the provisions of Protocol III concerning the definition of the concept of 'Originating Products' and methods of administrative co-operation.

Table A to Protocol II

Imports into the Arab Republic of Egypt of the following products originating in the Republic of Turkey shall be subject to the concessions set out below.

CN Code	Product Description	Quantity (tonnes)	Tariff Reduction from MFN Duties (%)
0802.21	Hazelnuts or filberts (<i>Corylus</i> spp)	2,000	100
0802.22			
0804.20	Figs	500	100
0809.20	Cherries (including sour cherries)	500	100
0813.10	Dried apricots	500	100
1507.90.91	Soya-bean oil, semi-refined in bulk	10,000	100
1512.11	Crude sunflower or safflower oil	20,000	100
1512.19.91	Sunflower seed oil, semi-refined in bulk		
1515.21	Crude maize (corn) oil and its fractions	10,000	100
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516	1,000	100
1704	Sugar confectionery (including white chocolate), not containing cocoa	2,000	15
1806	Chocolate and other food preparations containing cocoa	1,000	15
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	1,000	15
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	1,000	15
2001.10	Cucumber and gherkins, prepared or preserved by vinegar or acetic acid	1,000	15
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter	500	15

CN Code	Product Description	Quantity (tonnes)	Tariff Reduction from MFN Duties (%)
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	500	15
2102.10	Active yeasts	3,000	15

Table B to Protocol II

Imports into the Republic of Turkey of the following products originating in the Arab Republic of Egypt shall be subject to the concessions set out below.

CN Code	Product Description	Quantity (tonnes)	Tariff Reduction from MFN Duties (%)
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates (excl. 0301)	Unlimited	50
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn (excl. 0602.90.91, 99)	Unlimited	100
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	15	100
0701.90	Other potatoes, fresh or chilled	400	100
0703.20	Garlic, fresh or chilled	100	100
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled	600	100
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		
0709	Other vegetables, fresh or chilled (excl. 0709.90.31, 39)		
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen (excl. 0710.80.10)		
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption (excl. 0711.20, 40)		
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared		
0804.10	Dates, fresh or dried	5000	100
0804.50	Guavas, mangoes and mangosteens, fresh or dried	1000	100
0810.10	Strawberries, fresh	200	100
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	100	100
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	100	100
1006.20	Husked (brown) rice	30000	100
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed	10000	50

CN Code	Brief Product Description	Quantity (tonnes)	Tariff Reduction from MFN Duties (%)
1202	Groundnuts, not roasted or otherwise cooked	500	100
1704	Sugar confectionery (including white chocolate), not containing cocoa	2000	15 (*)
1806	Chocolate and other food preparations containing cocoa	1000	15 (*)
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	1000	15 (*)
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	1000	15 (*)
2001.10	Cucumber and gherkins, prepared or preserved by vinegar or acetic acid	1000	15
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	500	15
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit	500	15
2102.10	Active yeasts	3000	15 (*)

(*) For products falling under the HS Codes 1704, 1806, 1902, 1905 and 2102.10 the ad valorem duties will be abolished and reductions will be made from the duties on agricultural component.

PROTOCOL III

CONCERNING THE DEFINITION OF THE CONCEPT OF

'ORIGINATING PRODUCTS' AND

METHODS OF ADMINISTRATIVE CO-OPERATION

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in Egypt or in Turkey in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in Egypt or in Turkey;
- (h) 'value of originating materials' means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) 'value added' shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in Egypt or in Turkey;
- (j) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';
- (k) 'classified' refers to the classification of a product or material under a particular heading;
- (l) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) 'territories' includes territorial waters.
- (n) "EUR" means "euro", the single currency of the European Monetary Union;

- (o) Where reference is made to “the customs authorities or the competent governmental authority” it refers to the customs authorities of Egypt and Turkey, as well as the “General Organization for Export and Import Control” of Egypt;
- (p) “Party” within the meaning of this Protocol means Egypt, Turkey.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in Egypt:
 - (a) products wholly obtained in Egypt within the meaning of Article 5;
 - (b) products obtained in Egypt incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Egypt within the meaning of Article 6;
2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Turkey:
 - (a) products wholly obtained in Turkey within the meaning of Article 5;
 - (b) products obtained in Turkey incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Turkey within the meaning of Article 6.

Article 3

Cumulation in Egypt

1. Without prejudice to the provisions of Article 2 (1), products shall be considered as originating in Egypt if such products are obtained there, incorporating materials originating in Bulgaria, Switzerland (including Liechtenstein)¹, Iceland, Norway, Romania, Turkey or in the European Community, provided that the working or processing carried out in Egypt goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in Egypt if such products are obtained there, incorporating materials originating in the Faeroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995, other than Turkey², provided that the working or processing carried out in Egypt goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
3. Where the working or processing carried out in Egypt does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Egypt only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Egypt.

¹ The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting Party to the Agreement on the European Economic Area.

² Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Syria, Tunisia, West Bank and Gaza Strip.

4. Products, originating in one of the countries referred to in paragraphs 1 and 2, which do not undergo any working or processing in Egypt, retain their origin if exported into one of these countries.

5. The cumulation provided for in this Article may only be applied provided that:

(a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;

(b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;

and

(c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the Official Gazettes of Egypt and Turkey according to its own procedures.

Egypt shall provide Turkey with details of the agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

Article 4

Cumulation in Turkey

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Turkey if such products are obtained there, incorporating materials originating in Bulgaria, Switzerland (including Liechtenstein)³, Iceland, Norway, Romania, Turkey or in the European Community, provided that the working or processing carried out in Turkey goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Turkey if such products are obtained there, incorporating materials originating in the Faeroe Islands or in any country which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995, other than Turkey⁴, provided that the working or processing carried out in Turkey goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

3. Where the working or processing carried out in Turkey does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Turkey only where the value added there is greater than the value of the materials used originating in any one of the other countries referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Turkey.

4. Products, originating in one of the countries referred to in paragraphs 1 and 2, which do not undergo any working or processing in Turkey, retain their origin if exported into one of these countries.

³ The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting Party to the Agreement on the European Economic Area.

⁴ Algeria, Egypt, Israel, Jordan, Lebanon, Morocco, Syria, Tunisia, West Bank and Gaza Strip.

5. The cumulation provided for in this Article may only be applied provided that:
- (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries involved in the acquisition of the originating status and the country of destination;
 - (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;
- and
- (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the Official Gazettes of Turkey and Egypt according to its own procedures.

Turkey shall provide Egypt with details of the agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1 and 2.

Article 5

Wholly obtained products

1. The following shall be considered as wholly obtained in Egypt or in Turkey:
- (a) mineral products extracted from their soil or from their seabed;
 - (b) vegetable products harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products obtained by hunting or fishing conducted there;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of Egypt or of Turkey by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in (f);
 - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
 - (k) goods produced there exclusively from the products specified in (a) to (j).
2. The terms 'their vessels' and 'their factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:
- (a) which are registered or recorded in Egypt or in Turkey;
 - (b) which sail under the flag of Egypt or of Turkey;
 - (c) which are owned to an extent of at least 50 % by nationals of Egypt or of Turkey, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of Egypt or of Turkey and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

- (d) of which the master and officers are nationals of Egypt or of Turkey;
- and
- (e) of which at least 75 % of the crew are nationals of Egypt or of Turkey.

Article 6

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II are fulfilled.

The conditions referred to above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:

- (a) their total value does not exceed 10 % of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7.

Article 7

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;

- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

2. All operations carried out either in Egypt or in Turkey on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 10

Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating,

provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 11

Neutral elements

In order to determine whether a product originates, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 12

Principle of territoriality

1. Except as provided for in Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in Egypt or in Turkey.

2. Except as provided for in Articles 3 and 4, where originating goods exported from Egypt or from Turkey to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same as those exported;

and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside Egypt or Turkey on materials exported from Egypt or from Turkey and subsequently re-imported there, provided:

(a) the said materials are wholly obtained in Egypt or in Turkey or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported;

and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the re-imported goods have been obtained by working or processing the exported materials;

and

(ii) the total added value acquired outside Egypt or Turkey by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside Egypt or Turkey. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside Egypt or Turkey by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside Egypt or Turkey, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside Egypt or Turkey shall be done under the outward processing arrangements, or similar arrangements.

Article 13

Direct transport

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between Egypt and Turkey or through the territories of the other countries referred to in Articles 3 and 4 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of Egypt or Turkey.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Articles 3 and 4 with which cumulation is applicable and sold after the exhibition for importation in Egypt or in Turkey shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from Egypt or from Turkey to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in Egypt or in Turkey;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in Turkey, in Egypt or in one of the other countries referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in Egypt or in Turkey to drawback of, or exemption from, customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in Egypt or in Turkey to materials used in the manufacture where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.
4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.
6. The prohibition in paragraph 1 shall not apply if the products are considered as originating in Egypt or Turkey without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4.
7. Notwithstanding paragraph 1, Egypt and Turkey may, except for products falling within Chapters 1 to 24 of the Harmonized System, apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to non-originating materials used in the manufacture of originating products, subject to the following provisions:
 - (a) a 5 % rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonized System, or such lower rate as is in force in Egypt or Turkey;
 - (b) a 10 % rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonized System, or such lower rate as is in force in Egypt or Turkey.

The provisions of this paragraph shall apply until 31 December 2009 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in Egypt shall, on importation into Turkey and products originating in Turkey shall, on importation into Egypt, benefit from this Agreement upon submission of one of the following proofs of origin:

- (a) a movement certificate EUR.1, a specimen of which appears in Annex III a;
- (b) a movement certificate EUR-MED, a specimen of which appears in Annex III b;
- (c) in the cases specified in Article 22(1), a declaration, subsequently referred to as the 'invoice declaration' or the 'invoice declaration EUR-MED', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the texts of the invoice declarations appear in Annexes IV a and b.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1 or EUR-MED

1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities or the competent government authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in the Annexes III a and b. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of Egypt or of Turkey in the following cases:

- if the products concerned can be considered as products originating in Egypt, or in Turkey without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol;

- if the products concerned can be considered as products originating in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.

5. A movement certificate EUR-MED shall be issued by the customs authorities of Egypt or of Turkey, if the products concerned can be considered as products originating in Egypt, in Turkey or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:

- cumulation was applied with materials originating in one of the countries referred to in Articles 3 and 4, or
- the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Articles 3 and 4, or
- the products may be re-exported from the country of destination to one of the other countries referred to in Articles 3 and 4.

6. A movement certificate EUR-MED shall contain one of the following statements in English in Box 7:

- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
'CUMULATION APPLIED WITH'(name of the country/countries)
- if origin has been obtained without the application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
'NO CUMULATION APPLIED'

7. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.

9. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities or the competent government authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 or EUR-MED issued retrospectively

1. Notwithstanding Article 17(9), a movement certificate EUR.1 or EUR-MED may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;

or

(b) it is demonstrated to the satisfaction of the customs authorities or the competent government authorities that a movement certificate EUR.1 or EUR-MED was issued but was not accepted at importation for technical reasons.

2. Notwithstanding Article 17(9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in Article 17(5) are satisfied.

3. For the implementation of paragraphs 1 and 2, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 or EUR-MED relates, and state the reasons for his request.

4. The customs authorities may issue a movement certificate EUR.1 or EUR-MED retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

5. Movement certificates EUR.1 or EUR-MED issued retrospectively must be endorsed with the following phrase in English:

'ISSUED RETROSPECTIVELY'

Movement certificates EUR-MED issued retrospectively by application of paragraph 2 must be endorsed with the following phrase in English:

'ISSUED RETROSPECTIVELY (Original EUR.1 no)[date and place of issue]'

6. The endorsement referred to in paragraph 5 shall be inserted in Box 7 of the movement certificate EUR.1 or EUR-MED.

Article 19

Issue of a duplicate movement certificate EUR.1 or EUR-MED

1. In the event of theft, loss or destruction of a movement certificate EUR.1 or EUR-MED, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the following word in English:

'DUPLICATE'

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1 or EUR-MED, shall take effect as from that date.

Article 20

Issue of movement certificates EUR.1 or EUR-MED on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in Egypt or in Turkey, it shall be possible to replace the original proof of origin by one or more movement

certificates EUR.1 or EUR-MED for the purpose of sending all or some of these products elsewhere within Egypt or Turkey. The replacement movement certificate(s) EUR.1 or EUR-MED shall be issued by the customs office under whose control the products are placed.

Article 21

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called 'accounting segregation' method to be used for managing such stocks.
2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as 'originating' is the same as that which would have been obtained if there had been physical segregation of the stocks.
3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.
4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of this facilitation may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 22

Conditions for making out an invoice declaration or an invoice declaration EUR-MED

1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) may be made out:
 - (a) by an approved exporter within the meaning of Article 23,or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.
2. Without prejudice to paragraph 3, an invoice declaration may be made out in the following cases:
 - if the products concerned can be considered as products originating in Egypt, or in Turkey without application of cumulation with materials originating in one of the countries referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol;
 - if the products concerned can be considered as products originating in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the other countries referred to in Articles 3 and 4, and fulfil the other requirements of this

Protocol, provided a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin.

3. An invoice declaration EUR-MED may be made out if the products concerned can be considered as products originating in Egypt, in Turkey or in one of the other countries referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the requirements of this Protocol and:

- cumulation was applied with materials originating in one of the countries referred to in Articles 3 and 4, or
- the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries referred to in Articles 3 and 4, or
- the products may be re-exported from the country of destination to one of the countries referred to in Articles 3 and 4.

4. An invoice declaration EUR-MED shall contain one of the following statements in English:

- if origin has been obtained by application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
'CUMULATION APPLIED WITH'(name of the country/countries)
- if origin has been obtained without the application of cumulation with materials originating in one or more of the countries referred to in Articles 3 and 4:
'NO CUMULATION APPLIED'

5. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

6. An invoice declaration or an invoice declaration EUR-MED shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annexes IV a and b, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

7. Invoice declarations and invoice declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

8. An invoice declaration or an invoice declaration EUR-MED may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

Article 23

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement to make out invoice declarations or invoice declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration or the invoice declaration EUR-MED.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 24

Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities or the competent government authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities or the competent government authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 25

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

Article 26

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 27

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1,200 in the case of products forming part of travellers' personal luggage.

Article 28

Supporting documents

The documents referred to in Articles 17(3) and 22(5) used for the purpose of proving that products covered by a movement certificate EUR.1 or EUR-MED or an invoice declaration or invoice declaration EUR-MED can be considered as products originating in Egypt, in Turkey or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in Egypt or in Turkey where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Egypt or in Turkey, issued or made out in Egypt or in Turkey, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or EUR-MED or invoice declarations or invoice declarations EUR-MED proving the originating status of materials used, issued or made out in Egypt or in Turkey in accordance with this Protocol, or in one of the other countries referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol.

(e) appropriate evidence concerning working or processing undergone outside Egypt, Turkey or the other countries referred to in Articles 3 and 4 by application of Article 12, proving that the requirements of that Article have been satisfied.

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration or invoice declaration EUR-MED shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(5).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in Article 17(2).
4. The customs authorities or the competent government authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and EUR-MED and the invoice declarations and invoice declarations EUR-MED submitted to them.

Article 30

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 31

Amounts expressed in euro

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of Egypt, of Turkey and of the other countries referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The State Parties shall communicate to each other the relevant amounts by 15 October. The amounts shall apply from 1 January the following year.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of any of the State Parties. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 32

Mutual assistance

1. The customs authorities or the competent government authorities of Egypt and of Turkey shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and EUR-MED, and with the addresses of the customs authorities responsible for verifying those certificates, invoice declarations and invoice declarations EUR-MED.
2. In order to ensure the proper application of this Protocol, Egypt and Turkey shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, movement certificates EUR-MED, the invoice declarations and the invoice declarations EUR-MED and the correctness of the information given in these documents.

Article 33

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities or the competent government authorities of the importing country shall return the movement certificate EUR.1 or EUR-MED and the invoice, if it has been submitted, the invoice declaration or the invoice declaration EUR-MED, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Egypt, in Turkey or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.
6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting

customs authorities or the competent government authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

Article 34

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 33 which cannot be settled between the customs authorities or the competent government authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Article 35

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Article 36

Free zones

1. Egypt and Turkey shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in Egypt or in Turkey are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 or EUR-MED at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

FINAL PROVISIONS

Article 37

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Article 38

Transitional provision for goods in transit or storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Protocol are either in transit or are in Egypt or in Turkey in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within four months of the said date, of a movement certificate EUR.1 or EUR-MED issued retrospectively by the customs authorities or the competent government authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 13.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

- 3.1. The provisions of Article 6, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Contracting Party.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in Egypt from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in Egypt. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-

originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

- 4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)
- 5.2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,

- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.
- 5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

- 6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;

- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
- 7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation-process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
 - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

ANNEX II

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

The products mentioned in the list may not be all covered by this Agreement. It is, therefore, necessary to consult the other parts of this Agreement.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

(1)	(2)	(3)	or	(4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product		
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading		
0902	Tea, whether or not flavoured	Manufacture from materials of any heading		
ex 0910	Mixtures of spices	Manufacture from materials of any heading		
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained		
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product		
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained		

(1)	(2)	(3)	or (4)
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503 - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions - Other	Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions - Other	Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		

(1)	(2)	(3)	or (4)
1516	<ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other <p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
1517	<p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	<p>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained 	
ex Chapter 17 ex 1701 1702	<p>Sugars and sugar confectionery; except for:</p> <p>Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter</p> <p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <ul style="list-style-type: none"> - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 1702</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
1903	<p>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</p> <p>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained <p>Manufacture from materials of any heading, except potato starch of heading 1108</p>	
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea mays</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1905	<p>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</p>	<p>Manufacture from materials of any heading, except those of Chapter 11</p>	
ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants; except for:</p> <p>ex 2001 Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid</p> <p>ex 2004 and ex 2005 Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid</p> <p>2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</p> <p>2007 Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture in which all the fruit, nuts or vegetables used are wholly obtained</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
ex 2008	<ul style="list-style-type: none"> - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	<p>Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained 	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
<p>ex Chapter 22</p> <p>2202</p> <p>2207</p> <p>2208</p>	<p>Beverages, spirits and vinegar; except for:</p> <p>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
<p>ex Chapter 23</p> <p>ex 2301</p> <p>ex 2303</p> <p>ex 2306</p>	<p>Residues and waste from the food industries; prepared animal fodder; except for:</p> <p>Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption</p> <p>Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight</p> <p>Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture in which all the maize used is wholly obtained</p> <p>Manufacture in which all the olives used are wholly obtained</p>	

(1)	(2)	(3)	or	(4)
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained		
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product		
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite		
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm		
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm		
ex 2518	Calcined dolomite	Calcination of dolomite not calcined		
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used		
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate		
ex 2525	Mica powder	Grinding of mica or mica waste		
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		

(1)	(2)	(3)	or	(4)
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

² For the special conditions relating to "specific processes", see Introductory Note 7.2.

³ For the special conditions relating to "specific processes", see Introductory Note 7.2.

(1)	(2)	(3)	or (4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽⁴⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

¹ For the special conditions relating to "specific processes", see Introductory Note 7.2.

² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

³ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁴ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or	(4)
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

² For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or (4)
2933 2934 ex 2939	<p>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>Heterocyclic compounds with nitrogen hetero-atom(s) only</p> <p>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p> <p>Concentrates of poppy straw containing not less than 50 % by weight of alkaloids</p>	<p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 30 3002	<p>Pharmaceutical products; except for:</p> <p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <p>- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</p> <p>- Other</p> <p>-- Human blood</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

(1)	(2)	(3)	or (4)
3003 and 3004	<ul style="list-style-type: none"> -- Animal blood prepared for therapeutic or prophylactic uses 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> -- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> -- Haemoglobin, blood globulins and serum globulins 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> -- Other 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> - Obtained from amikacin of heading 2941 - Other 	<p>Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 3006	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	

(1)	(2)	(3)	or	(4)
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽²⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

¹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

² A "group" is regarded as any part of the heading separated from the rest by a semicolon.

(1)	(2)	(3)	or (4)
<p>ex Chapter 34</p> <p>ex 3403</p> <p>3404</p>	<p>Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:</p> <p>Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals</p> <p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other 	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) ⁽¹⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 <p>However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
<p>ex Chapter 35</p>	<p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

¹ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or	(4)
3505	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <p>- Starch ethers and esters</p> <p>- Other</p>	<p>Manufacture from materials of any heading, including other materials of heading 3505</p> <p>Manufacture from materials of any heading, except those of heading 1108</p>		<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	<p>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:</p> <p>- Instant print film for colour photography, in packs</p> <p>- Other</p>	<p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>		<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		

(1)	(2)	(3)	or (4)
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <ul style="list-style-type: none"> - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other 	<p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <ul style="list-style-type: none"> - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p>	
3824	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:</p> <ul style="list-style-type: none"> - The following of this heading: <ul style="list-style-type: none"> -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water-insoluble salts and their esters -- Sorbitol other than that of heading 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing 	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

(1)	(2)	(3)	or	(4)
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below: - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content - Other	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽³⁾ Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:			

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

³ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)	or	(4)
	<ul style="list-style-type: none"> - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: <ul style="list-style-type: none"> -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content -- Other 	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾ <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽²⁾</p>		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product 		<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽³⁾		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

³ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

(1)	(2)	(3)	or (4)
<p>ex Chapter 40</p> <p>ex 4001</p> <p>4005</p> <p>4012</p> <p>ex 4017</p>	<p>Rubber and articles thereof; except for:</p> <p>Laminated slabs of crepe rubber for shoes</p> <p>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip</p> <p>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:</p> <ul style="list-style-type: none"> - Retreaded pneumatic, solid or cushion tyres, of rubber - Other <p>Articles of hard rubber</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Lamination of sheets of natural rubber</p> <p>Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product</p> <p>Retreading of used tyres</p> <p>Manufacture from materials of any heading, except those of headings 4011 and 4012</p> <p>Manufacture from hard rubber</p>	
<p>ex Chapter 41</p> <p>ex 4102</p> <p>4104 to 4106</p> <p>4107, 4112 and 4113</p> <p>ex 4114</p>	<p>Raw hides and skins (other than furskins) and leather; except for:</p> <p>Raw skins of sheep or lambs, without wool on</p> <p>Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared</p> <p>Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114</p> <p>Patent leather and patent laminated leather; metallised leather</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Removal of wool from sheep or lamb skins, with wool on</p> <p>Retanning of tanned leather</p> <p>Or</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except headings 4104 to 4113</p> <p>Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
<p>Chapter 42</p>	<p>Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)</p>	<p>Manufacture from materials of any heading, except that of the product</p>	
<p>ex Chapter 43</p> <p>ex 4302</p>	<p>Furskins and artificial fur; manufactures thereof; except for:</p> <p>Tanned or dressed furskins, assembled:</p>	<p>Manufacture from materials of any heading, except that of the product</p>	

(1)	(2)	(3)	or (4)
4303	<ul style="list-style-type: none"> - Plates, crosses and similar forms - Other Articles of apparel, clothing accessories and other articles of furskin	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44 ex 4403 ex 4407 ex 4408 ex 4409 ex 4410 to ex 4413 ex 4415 ex 4416 ex 4418 ex 4421	Wood and articles of wood; wood charcoal; except for: Wood roughly squared Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: <ul style="list-style-type: none"> - Sanded or end-jointed - Beadings and mouldings Beadings and mouldings, including moulded skirting and other moulded boards Packing cases, boxes, crates, drums and similar packings, of wood Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood <ul style="list-style-type: none"> - Builders' joinery and carpentry of wood - Beadings and mouldings Match splints; wooden pegs or pins for footwear	Manufacture from materials of any heading, except that of the product Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or end-jointing Splicing, planing, sanding or end-jointing Sanding or end-jointing Beading or moulding Beading or moulding Manufacture from boards not cut to size Manufacture from riven staves, not further worked than sawn on the two principal surfaces Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding Manufacture from wood of any heading, except drawn wood of heading 4409	

(1)	(2)	(3)	or	(4)
ex Chapter 45 4503	Cork and articles of cork; except for: Articles of natural cork	Manufacture from materials of any heading, except that of the product Manufacture from cork of heading 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product		
ex Chapter 48 ex 4811 4816 4817 ex 4818 ex 4819 ex 4820 ex 4823	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: Paper and paperboard, ruled, lined or squared only Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery Toilet paper Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres Letter pads Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from materials of any heading, except that of the product Manufacture from paper-making materials of Chapter 47 Manufacture from paper-making materials of Chapter 47 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from paper-making materials of Chapter 47 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from paper-making materials of Chapter 47		
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product		

(1)	(2)	(3)	or (4)
4909 4910	<p>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</p> <p>Calendars of any kind, printed, including calendar blocks:</p> <ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	<p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p>	
ex Chapter 50 ex 5003 5004 to ex 5006 5007	<p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p> <p>Silk yarn and yarn spun from silk waste</p> <p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Carding or combing of silk waste</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn ⁽²⁾</p> <p>Manufacture from ⁽³⁾:</p>	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
<p>ex Chapter 51</p> <p>5106 to 5110</p> <p>5111 to 5113</p>	<p>Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:</p> <p>Yarn of wool, of fine or coarse animal hair or of horsehair</p> <p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn ⁽²⁾</p> <p>Manufacture from ⁽³⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p>	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
		<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
<p>ex Chapter 52</p> <p>5204 to 5207</p> <p>5208 to 5212</p>	<p>Cotton; except for:</p> <p>Yarn and thread of cotton</p> <p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn ⁽²⁾</p> <p>Manufacture from ⁽³⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
<p>ex Chapter 53</p>	<p>Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:</p>	<p>Manufacture from materials of any heading, except that of the product</p>	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5306 to 5308 5309 to 5311	Yarn of other vegetable textile fibres; paper yarn Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread - Other	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn ⁽²⁾</p> <p>Manufacture from ⁽³⁾:</p> <ul style="list-style-type: none"> - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from ⁽⁴⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5407 and 5408	Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽²⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5501 to 5507 5508 to 5511 5512 to 5516	Man-made staple fibres Yarn and sewing thread of man-made staple fibres Woven fabrics of man-made staple fibres: - Incorporating rubber thread	Manufacture from chemical materials or textile pulp Manufacture from ⁽³⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ⁽⁴⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or	(4)
	- Other	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>		
ex Chapter 56 5602	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p> <p>Felt, whether or not impregnated, coated, covered or laminated:</p> <p>- Needleloom felt</p>	<p>Manufacture from ⁽²⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from ⁽³⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p>		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5604	<ul style="list-style-type: none"> - Other <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other 	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽²⁾:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from ⁽³⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Manufacture from ⁽⁴⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> - Of needleloom felt 	<p>Manufacture from ⁽⁵⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p>	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
	<p>- Of other felt</p> <p>- Other</p>	<p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506, or</p> <p>- polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p> <p>Manufacture from ⁽¹⁾:</p> <p>- natural fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from ⁽²⁾:</p> <p>- coir yarn or jute yarn,</p> <p>- synthetic or artificial filament yarn,</p> <p>- natural fibres, or</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning</p> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <p>- Combined with rubber thread</p> <p>- Other</p>	<p>Manufacture from single yarn ⁽³⁾</p> <p>Manufacture from ⁽⁴⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</p> <p>- chemical materials or textile pulp</p> <p>or</p>	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5805 5810	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up Embroidery in the piece, in strips or in motifs	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901 5902 5903	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn Manufacture from yarn Manufacture from chemical materials or textile pulp Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽¹⁾	
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from ⁽²⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other	Manufacture from ⁽³⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescent gas mantles, impregnated - Other	Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from ⁽¹⁾ : - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ⁽²⁾ , -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁽³⁾ , -- yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁴⁾ ,	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

² The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁴ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(1)	(2)	(3)	or (4)
	- Other	<ul style="list-style-type: none"> -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽²⁾ : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other 	Manufacture from yarn ⁽³⁾⁽⁴⁾ Manufacture from ⁽⁵⁾ : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ⁽⁶⁾⁽⁷⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ See Introductory Note 6.

⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷ See Introductory Note 6.

(1)	(2)	(3)	or (4)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽¹⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽³⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁴⁾	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered - Other	Manufacture from unbleached single yarn ⁽⁵⁾ ⁽⁶⁾ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽⁷⁾ Manufacture from unbleached single yarn ⁽⁸⁾ ⁽⁹⁾ or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		

¹ See Introductory Note 6.

² See Introductory Note 6.

³ See Introductory Note 6.

⁴ See Introductory Note 6.

⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶ See Introductory Note 6.

⁷ See Introductory Note 6.

⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁹ See Introductory Note 6.

(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Embroidered - Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out - Other 	<p>Manufacture from yarn ⁽¹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽²⁾</p> <p>Manufacture from yarn ⁽³⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽⁴⁾</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture from yarn ⁽⁵⁾</p>	
<p>ex Chapter 63</p> <p>6301 to 6304</p>	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of nonwovens - Other: -- Embroidered 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁽⁶⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn ⁽⁷⁾⁽⁸⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p>	

¹ See Introductory Note 6.

² See Introductory Note 6.

³ See Introductory Note 6.

⁴ See Introductory Note 6.

⁵ See Introductory Note 6.

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷ See Introductory Note 6.

⁸ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(1)	(2)	(3)	or	(4)
6305	-- Other Sacks and bags, of a kind used for the packing of goods	Manufacture from unbleached single yarn ⁽¹⁾ (²) Manufacture from ⁽³⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other	Manufacture from ⁽⁴⁾ (⁵): - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁶⁾ (⁷)		
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set		
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406		
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		

¹ See Introductory Note 6.

² For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵ See Introductory Note 6.

⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷ See Introductory Note 6.

(1)	(2)	(3)	or	(4)
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾		
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽²⁾		
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product		
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001		
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:			

¹ See Introductory Note 6.

² See Introductory Note 6.

(1)	(2)	(3)	or (4)
7007	<p>- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹⁾</p> <p>- Other</p> <p>Safety glass, consisting of toughened (tempered) or laminated glass</p>	<p>Manufacture from non-coated glass-plate substrate of heading 7006</p> <p>Manufacture from materials of heading 7001</p> <p>Manufacture from materials of heading 7001</p>	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p>	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product</p>	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool 	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	

¹ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

(1)	(2)	(3)	or (4)
<p>ex 7101</p> <p>ex 7102, ex 7103 and ex 7104</p> <p>7106, 7108 and 7110</p> <p>ex 7107, ex 7109 and ex 7111</p> <p>7116</p> <p>7117</p>	<p>Natural or cultured pearls, graded and temporarily strung for convenience of transport</p> <p>Worked precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Precious metals:</p> <p>- Unwrought</p> <p>- Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Imitation jewellery</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from unworked precious or semi-precious stones</p> <p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
<p>ex Chapter 72</p> <p>7207</p> <p>7208 to 7216</p> <p>7217</p> <p>ex 7218, 7219 to 7222</p>	<p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading 7206</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p>	

(1)	(2)	(3)	or (4)
7223 ex 7224, 7225 to 7228 7229	Wire of stainless steel Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel Wire of other alloy steel	Manufacture from semi-finished materials of heading 7218 Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224 Manufacture from semi-finished materials of heading 7224	
ex Chapter 73 ex 7301 7302 7304, 7305 and 7306 ex 7307 7308 ex 7315	Articles of iron or steel; except for: Sheet piling Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel Skid chain	Manufacture from materials of any heading, except that of the product Manufacture from materials of heading 7206 Manufacture from materials of heading 7206 Manufacture from materials of heading 7206, 7207, 7218 or 7224 Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought: <ul style="list-style-type: none"> - Refined copper - Copper alloys and refined copper containing other elements 	Manufacture from materials of any heading, except that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
7601	Unwrought aluminium	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: - from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof - Other	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

¹ This rule shall apply until 31.12.2005.

(1)	(2)	(3)	or (4)
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	<p>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: <ul style="list-style-type: none"> - Matrices and masters for the production of records - Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus - Other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	<p>Electronic integrated circuits and microassemblies:</p> <ul style="list-style-type: none"> - Monolithic integrated circuits - Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product <p>or</p> <p>The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: -- Not exceeding 50 cm ³ -- Exceeding 50 cm ³ - Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other 	<p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: ex 9401 and ex 9403 Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	

(1)	(2)	(3)	or (4)
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

ANNEX III a

SPECIMENS OF MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Contracting Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
See notes overleaf before completing this form.			
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between And (Insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
6. Transport details (Optional)	8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods		
9. Gross mass (kg) or other measure (litres, m³, etc.)		10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Customs office Issuing country or territory Stamp Place and date (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)	

⁽¹⁾ If goods are not packed, indicate number of articles or state « in bulk » as appropriate

⁽²⁾ Complete only where the regulations of the exporting country or territory require.

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p> <p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p>	<p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> <p>(1) Insert X in the appropriate box.</p>

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
	See notes overleaf before completing this form.		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between and (Insert appropriate countries or groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enable these goods to meet the above conditions:

.....
.....
.....
.....

SUBMIT the following supporting documents ⁽¹⁾:

.....
.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

¹ For example : import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

ANNEX III b

SPECIMENS OF MOVEMENT CERTIFICATE EUR-MED AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR-MED

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Contracting Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR-MED No A 000.000			
See notes overleaf before completing this form.				
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between align="center"> and (Insert appropriate countries, groups of countries or territories)			
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; padding: 5px;"> 4. Country, group of countries or territory in which the products are considered as originating </td> <td style="width:50%; padding: 5px;"> 5. Country, group of countries or territory of destination </td> </tr> </table>			4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination			
6. Transport details (Optional)	7. Remarks ↑ Cumulation applied with (insert appropriate countries, groups of countries or territories) ↑ No cumulation applied. (Insert X in the appropriate box)			
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)		
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; padding: 5px;"> 11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Customs office Issuing country or territory Stamp Place and date (Signature) </td> <td style="width:50%; padding: 5px;"> 12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature) </td> </tr> </table>			11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Customs office Issuing country or territory Stamp Place and date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)
11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Customs office Issuing country or territory Stamp Place and date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date (Signature)			

⁽¹⁾ If goods are not packed, indicate number of articles or state « in bulk » as appropriate

⁽²⁾ Complete only where the regulations of the exporting country or territory require.

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p> <p>Verification carried out shows that this certificate ⁽¹⁾</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p>	<p>.....</p> <p>(Place and date)</p> <p>Stamp</p> <p>.....</p> <p>(Signature)</p> <p>(1) Insert X in the appropriate box.</p>

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be precede by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR-MED No A 000.000	
	See notes overleaf before completing this form.	
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p align="center">and</p> (Insert appropriate countries or groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks <input type="checkbox"/> Cumulation applied with (insert appropriate countries, groups of countries or territories) <input type="checkbox"/> No cumulation applied. (Insert X in the appropriate box)	
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enable these goods to meet the above conditions:

.....
.....
.....
.....

SUBMIT the following supporting documents ⁽¹⁾:

.....
.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

¹ For example : import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

ANNEX IVa

Text of the invoice declaration

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم⁽¹⁾) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من⁽²⁾.

Turkish version

İşbu belge (Gümrük Onay No: ...¹) kapsamındaki maddelerin ihracatçısı, aksi açıkça belirtilmedikçe, bu maddelerin ...² tercihli menşeli maddeler olduğunu beyan eder.

English version

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

.....
³(Place and date)

.....
4

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

¹ When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

² Origin of products to be indicated.

³ These indications may be omitted if the information is contained on the document itself.

⁴ In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX IVb

Text of the invoice declaration EUR-MED

The invoice declaration EUR-MED, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم⁽¹⁾) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Turkish version

İşbu belge (Gümrük Onay No: ...¹) kapsamındaki maddelerin ihracatçısı, aksi açıkça belirtilmedikçe, bu maddelerin ...² tercihli menşeli maddeler olduğunu beyan eder.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

English version

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

.....
4

(Place and date)

.....
5

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script)

-
- 1 When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
 - 2 Origin of products to be indicated.
 - 3 Complete and delete where necessary
 - 4 These indications may be omitted if the information is contained on the document itself.
 - 5 In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.
